



**MAY 2006 MONTHLY REPORT**

**WISCONSIN HEALTH INSURANCE RISK SHARING PLAN**  
**MONTHLY STATISTICS FOR MONTH END**  
**EXECUTIVE SUMMARY**

	May 2006	November 2005
Bank Summary		
Checkwrite	\$8,245,058.42	\$8,696,890.44
Book Balance(US Bank & State General Account)	\$48,387,451	\$44,817,788

Enrollment		
Plan 1A	7,142	7,641
Plan 1B	10,353	9,657
Plan 2	1,190	1,586
Total	18,685	18,884
New Applications Received	465	505

Claims		
Claims Processed	107,297	112,240
Average Processing Days	3.80	3.40
Claim Inventory - Over 30 Days Old	222	313
Claim Inventory - Total	3,890	4,843
Claims Denied(NonPBM)	7,825	8,246
Claims Denied(PBM)	16,498	15,980
Claim Accuracy Performance	97.73%	99.79%

Customer Service - HIRSP		
Number of Calls Received	12,264	10,695
Percentage of Calls Answered	98.50%	98.50%
Written Correspondence - Received	223	213
Written Correspondence - Completed	238	194
Written Correspondence - Inventory	23	27
Average Hold Time for Telephone Calls	0.25	0.24

**WISCONSIN HEALTH INSURANCE RISK SHARING PLAN  
MAY 2006 MONTHLY REPORT  
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# Wisconsin Health Insurance Risk-Sharing Plan

## Breakdown of Incurred Claims and Earned Premium

### by Quarter and Plan

3Q04					
Plan	Total Dollars		Loss Ratio	Per Member Per Month	
	Incurred Claims	Earned Premium		Incurred Claims	Earned Premium
Plan 1A	\$20,804,666	\$11,627,516	178.9%	\$842.60	\$470.92
Plan 1B	11,313,804	10,348,024	109.3%	448.07	409.82
Plan 2	4,838,643	2,438,376	198.4%	931.76	469.55
Total	\$36,957,112	\$24,413,917	151.4%	\$670.31	\$442.81
4Q04					
Plan	Total Dollars		Loss Ratio	Per Member Per Month	
	Incurred Claims	Earned Premium		Incurred Claims	Earned Premium
Plan 1A	\$25,408,982	\$11,459,604	221.7%	\$1,041.14	\$469.56
Plan 1B	14,329,377	10,461,572	137.0%	560.44	409.17
Plan 2	5,135,628	2,436,761	210.8%	993.16	471.24
Total	\$44,873,987	\$24,357,937	184.2%	\$813.76	\$441.72
1Q05					
Plan	Total Dollars		Loss Ratio	Per Member Per Month	
	Incurred Claims	Earned Premium		Incurred Claims	Earned Premium
Plan 1A	\$21,448,116	\$10,781,000	198.9%	\$925.45	\$465.18
Plan 1B	12,292,024	11,235,000	109.4%	443.52	405.38
Plan 2	4,550,716	2,380,000	191.2%	892.47	466.76
Total	\$38,290,856	\$24,396,000	157.0%	\$683.89	\$435.72
2Q05					
Plan	Total Dollars		Loss Ratio	Per Member Per Month	
	Incurred Claims	Earned Premium		Incurred Claims	Earned Premium
Plan 1A	\$21,547,074	\$10,918,770	197.3%	\$916.35	\$464.35
Plan 1B	13,173,069	10,810,698	121.9%	462.83	379.83
Plan 2	5,082,061	2,144,285	237.0%	1,132.37	477.78
Total	\$39,802,205	\$23,873,753	166.7%	\$916.35	\$422.81
3Q05					
Plan	Total Dollars		Loss Ratio	Per Member Per Month	
	Incurred Claims	Earned Premium		Incurred Claims	Earned Premium
Plan 1A	\$21,658,489	\$12,087,026	179.2%	\$933.31	\$520.86
Plan 1B	15,007,318	13,392,242	112.1%	521.29	465.19
Plan 2	5,069,422	2,760,043	183.7%	1,001.47	545.25
Total	\$41,735,229	\$28,239,310	147.8%	\$731.47	\$494.93
4Q05					
Plan	Total Dollars		Loss Ratio	Per Member Per Month	
	Incurred Claims	Earned Premium		Incurred Claims	Earned Premium
Plan 1A	\$24,999,695	\$12,075,692	207.0%	\$1,090.26	\$526.63
Plan 1B	17,453,262	13,565,749	128.7%	601.94	467.87
Plan 2	4,970,964	2,698,872	184.2%	1,043.44	566.51
Total	\$47,423,921	\$28,340,313	167.3%	\$836.56	\$499.93

NOTES:

- Loss Ratio = Incurred Claims / Earned Premiums
- Earned Premium includes Premium Subsidies
- Incurred Claims include Provider Contributions
- Administrative Expenses are not included in this exhibit
- Incurred Claims and Earned Premiums are updated quarterly and restated to reflect the most current information available as of March 31, 2006

**Wisconsin Health Insurance Risk Sharing Plan  
Financial Report Notes  
For the Period Ending May 31, 2006**

The motions adopted by the HIRSP Board of Governors regarding changes are summarized as follows:

- 1) Convene the Actuarial Advisory Subcommittee for the purpose of advising the FOC and Board regarding a market-based benchmark for program costs for use in establishing the SFY06 Budget.
- 2) The Board acknowledges that the current problem of the growing provider contribution and program costs is a function of several factors including increasing provider charges and provider payment rates not keeping pace with inflation. The Board acknowledges that the above referenced motion is an interim solution and would have recommended a 5% provider payment increase effective March 1, 2005 if not for administrative issues associated with the April 1, 2005 transition of plan administrators. The Board will reduce the SFY06 provider surplus by \$1.5 million to compensate for not changing the provider payment rate effective April 1, 2005.
- 3) The HIRSP Board of Governors approved revised Usual and Customary (U&C) discounts to 28.5% for all provider types effective July 1, 2005 at the 4/22/2005 meeting.

Due to an oversight, the revised U&C discounts that were meant to take effect in July 2005 were never implemented on the Monthly Provider Contribution report, page 9. In April 2006, this oversight was discovered and corrected and July 2005 through March 2006 individual months have been restated in the April 2006 report on pages 4, 6-8, 10, and 12-14 to reflect the correct Provider Contribution calculations.

The following table shows fiscal year 2006 under the original basis, the corrected basis and the resulting changes:

<p style="text-align: center;"><b>HIRSP Fiscal Year 2006 July 2005 – March 2006 Summary Impact of Provider Contribution Corrections</b></p>			
	Original Basis	Corrected Basis	Resulting Changes
Total Operating Revenues	\$133,922,101	\$137,615,339	\$3,693,238
Total Operating Expenses	\$127,371,451	\$131,064,689	\$3,693,238
Required Shares			
Policyholders	\$73,657,053	\$75,872,999	\$2,215,946
Providers	24,552,351	25,290,997	738,646
Insurers	24,552,351	25,290,997	738,646
Ending Balances			
Policyholders	\$19,875,904	\$17,659,958	(\$2,215,946)
Providers	(5,330,319)	(2,375,727)	\$2,954,592
Insurers	6,015,789	5,277,143	(738,646)

**Wisconsin Health Insurance Risk Sharing Plan  
Financial Report Notes  
For the Period Ending May 31, 2006**

These monthly reports do not include the June 30, 2005 CAFR<sup>1</sup> (Combined Annual Financial Report) adjustments. When these adjustments are available, the monthly report will reflect these changes. Previously issued monthly reports will not be reissued but the financial statement notes for the current month will summarize the CAFR adjustment.

- 1) **Policyholder Retained Earnings, End of Period (page 3 & 9)**  
The policyholder retained earnings include both assigned and unassigned surplus (see Interim Reconciliation page 6 and 12 for the breakdown).
- 2) **Other Receivables (page 7 & 13)**  
Claims expense and receivables are adjusted monthly to account for doubtful receivables per GASB 38.
- 3) **Losses Paid or Approved for Payment (page 3 & 9)**  
Claims expense and receivables are adjusted monthly to account for doubtful receivables per GASB 38.
- 4) **Other Admin Fees (page 4 & 10)**  
Costs related to the change to the new Authority effective for the 2007 fiscal year are included in Other Admin Fees.

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<sup>1</sup> CAFR is the State of Wisconsin annual financial report published by DOA (Dept. of Admin.) and prepared in accordance with GASB (Governmental Accounting Standards Board).

**Wisconsin Health Insurance Risk Sharing Plan**  
**for the Period Ended May 31, 2006 (July 2005-March 2006 Restated)**  
**Fiscal Year 2006**

Unaudited Statement of Revenues, Expenses, and Changes in Retained Earnings													
Operating Revenues	Restated Jul	Restated Aug	Restated Sep	Restated Oct	Restated Nov	Restated Dec	Restated Jan	Restated Feb	Restated Mar	Apr	May	Jun	Year to Date
Gross Premiums	8,889,521	9,430,635	9,919,154	9,208,729	9,566,310	9,565,274	8,989,638	9,349,235	9,398,291	8,923,277	9,283,642	-	102,523,706
Premium Subsidized	(414,793)	(418,017)	(414,408)	(421,805)	(419,263)	(419,069)	(421,751)	(416,832)	(416,944)	(417,426)	(407,634)	-	(4,587,942)
Net Premium Revenues	8,474,728	9,012,618	9,504,746	8,786,924	9,147,047	9,146,205	8,567,887	8,932,403	8,981,347	8,505,851	8,876,008	-	97,935,764
Provider Contribution	2,883,238	3,032,044	3,449,741	2,856,819	3,383,772	3,568,887	3,178,269	2,127,148	3,422,200	3,008,098	3,105,771	-	34,015,987
Insurer Assessments	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	-	35,639,164
<b>Total Operating Revenues</b>	<b>14,597,890</b>	<b>15,284,586</b>	<b>16,194,411</b>	<b>14,883,667</b>	<b>15,770,743</b>	<b>15,955,016</b>	<b>14,986,080</b>	<b>14,299,475</b>	<b>15,643,471</b>	<b>14,753,873</b>	<b>15,221,703</b>	-	<b>167,590,915</b>
<b>Operating Expenses</b>													
Medical Losses:													
Losses Paid or Approved for Payment <sup>(3)</sup>	9,370,836	13,259,091	10,676,773	10,450,762	11,841,257	10,716,670	13,452,907	8,608,171	11,110,056	9,778,071	11,335,577	-	120,600,171
Increase (Decrease) in Unpaid Losses	348,784	(1,548,683)	1,821,064	(1,087,226)	(656,570)	1,073,224	(3,287,240)	(2,414,137)	(73,796)	(1,583,347)	(1,587,841)	-	(8,995,766)
Deductible Subsidy Paid	48,493	56,126	47,288	40,031	38,242	29,839	59,346	77,985	90,032	57,797	71,675	-	616,854
Total Medical Losses	9,768,113	11,766,534	12,545,125	9,403,568	11,222,929	11,819,734	10,225,013	6,272,019	9,616,741	9,762,072	9,819,411	-	112,221,259
Pharmacy Losses:													
Losses Paid or Approved for Payment <sup>(4)</sup>	3,648,421	4,235,825	4,011,497	3,899,125	4,255,524	4,070,543	3,948,381	3,462,966	4,459,062	3,644,824	3,876,337	-	43,512,505
Increase (Decrease) in Unpaid Losses	79,933	(799,220)	422,513	(99,752)	(45,047)	135,516	(242,236)	169,157	(40,734)	123,145	(76,213)	-	(372,938)
Drug Rebates	(230,293)	(251,764)	(242,022)	(249,006)	(288,081)	(440,124)	(225,621)	(241,803)	(245,795)	(227,956)	(236,847)	-	(2,879,312)
Subsidy - Coinsurance Out-of-Pocket Max	33,131	43,341	44,206	49,441	52,884	60,004	(194)	211	3,362	9,940	18,294	-	314,620
Total Pharmacy Losses	3,531,192	3,228,182	4,236,194	3,599,808	3,975,280	3,825,939	3,480,330	3,390,531	4,175,895	3,549,953	3,581,571	-	40,574,875
Total Losses	13,299,305	14,994,716	16,781,319	13,003,376	15,198,209	15,645,673	13,705,343	9,662,550	13,792,636	13,312,025	13,400,982	-	152,796,134
Loss adjustment expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative expenses													
WPS Admin Fees	402,149	403,846	400,577	389,371	387,094	431,826	374,550	423,089	334,610	529,243	390,390	-	4,466,745
Navitus Admin Fees	107,223	107,228	104,720	104,863	104,110	104,209	101,640	118,051	104,071	104,214	102,768	-	1,163,097
DHFS Admin Fees	38,244	22,953	33,719	18,191	14,443	47,633	26,584	19,976	16,541	5,862	19,166	-	263,312
EDS Admin Fees	-	-	-	-	(2,333)	-	-	-	-	-	-	-	(2,333)
UGS Admin Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Milliman USA Actuarial Services	18,329	14,088	8,747	4,514	11,285	9,105	6,929	45,576	45,516	14,706	13,796	-	192,591
Other Admin Fees	-	-	8,000	2,500	2,500	2,825	3,025	3,200	1,750	16,555	9,551	-	49,906
Total Administrative Expenses	565,945	548,115	555,763	519,439	517,099	595,598	512,728	609,892	502,488	670,580	535,671	-	6,133,318
Referral fees	5,390	8,610	6,125	7,735	5,705	4,865	6,195	2,940	6,930	6,650	6,475	-	67,620
Total Operating Expenses	13,870,640	15,551,441	17,343,207	13,530,550	15,721,013	16,246,136	14,224,266	10,275,382	14,302,054	13,989,255	13,943,128	-	158,997,072
<b>Net Operating Income (Loss)</b>	<b>727,250</b>	<b>(266,855)</b>	<b>(1,148,796)</b>	<b>1,353,117</b>	<b>49,730</b>	<b>(291,120)</b>	<b>761,814</b>	<b>4,024,093</b>	<b>1,341,417</b>	<b>764,618</b>	<b>1,278,575</b>	-	<b>8,593,843</b>
<b>Non-Operating Revenues (Expenses)</b>													
Federal Grant	-	-	-	-	-	2,500,578	-	-	-	-	-	-	2,500,578
Investment income	122,541	112,533	123,596	150,676	153,028	156,203	174,907	153,314	188,552	203,883	212,873	-	1,752,106
Total Non-Operating Revenues (Expenses)	122,541	112,533	123,596	150,676	153,028	2,656,781	174,907	153,314	188,552	203,883	212,873	-	4,252,684
<b>Net Income (Loss)</b>	<b>849,791</b>	<b>(154,322)</b>	<b>(1,025,200)</b>	<b>1,503,793</b>	<b>202,758</b>	<b>2,365,661</b>	<b>936,721</b>	<b>4,177,407</b>	<b>1,529,969</b>	<b>968,501</b>	<b>1,491,448</b>	-	<b>12,846,527</b>
<b>Additions to Retained Earnings</b>													
<b>Policyholder</b>													
Retained Earnings, Beginning of Period	9,542,625	10,313,885	10,640,322	10,374,099	11,698,058	12,069,379	12,524,565	13,179,230	16,580,337	17,659,958	18,420,391	-	9,542,625
Unfunded Policyholder Subsidies	-	-	-	-	-	(1,100,223)	-	-	-	-	-	-	(1,100,223)
Current Earnings	771,260	326,437	(266,223)	1,323,959	371,321	1,555,409	654,665	3,401,107	1,079,621	760,433	1,189,439	-	11,167,428
<b>Retained Earnings, End of Period<sup>(1)</sup></b>	<b>10,313,885</b>	<b>10,640,322</b>	<b>10,374,099</b>	<b>11,698,058</b>	<b>12,069,379</b>	<b>12,524,565</b>	<b>13,179,230</b>	<b>16,580,337</b>	<b>17,659,958</b>	<b>18,420,391</b>	<b>19,609,830</b>	-	<b>19,609,830</b>
<b>Providers</b>													
Retained Earnings, Beginning of Period	(2,718,521)	(2,816,787)	(3,111,373)	(3,340,206)	(3,397,106)	(3,363,901)	(2,749,372)	(2,609,596)	(2,738,736)	(2,375,727)	(2,353,738)	-	(2,718,521)
Premium Subsidy Underpayment Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Earnings	(98,266)	(294,586)	(228,833)	(56,900)	33,205	614,529	139,776	(129,140)	363,009	21,989	128,912	-	493,695
<b>Retained Earnings, End of Period</b>	<b>(2,816,787)</b>	<b>(3,111,373)</b>	<b>(3,340,206)</b>	<b>(3,397,106)</b>	<b>(3,363,901)</b>	<b>(2,749,372)</b>	<b>(2,609,596)</b>	<b>(2,738,736)</b>	<b>(2,375,727)</b>	<b>(2,353,738)</b>	<b>(2,224,826)</b>	-	<b>(2,224,826)</b>
<b>Insurers</b>													
Retained Earnings, Beginning of Period	3,677,147	3,935,568	3,848,862	3,410,212	3,736,418	3,625,776	3,911,342	4,112,774	5,096,410	5,277,143	5,530,959	-	3,677,147
Premium Subsidy Underpayment Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Earnings	258,421	(86,706)	(438,650)	326,206	(110,642)	285,566	201,432	983,636	180,733	253,816	263,066	-	2,116,878
<b>Retained Earnings, End of Period</b>	<b>3,935,568</b>	<b>3,848,862</b>	<b>3,410,212</b>	<b>3,736,418</b>	<b>3,625,776</b>	<b>3,911,342</b>	<b>4,112,774</b>	<b>5,096,410</b>	<b>5,277,143</b>	<b>5,530,959</b>	<b>5,794,025</b>	-	<b>5,794,025</b>
<b>Unfunded Deductible and Coinsurance Subsidy</b>													
Retained Earnings, Beginning of Period	(1,100,223)	(1,181,847)	(1,281,314)	(1,372,808)	(1,462,280)	(453,183)	(543,026)	(602,178)	(680,374)	(773,768)	(841,505)	-	-
Current Earnings	(81,624)	(99,467)	(91,494)	(89,472)	(91,126)	(89,843)	(59,152)	(78,196)	(93,394)	(67,737)	(89,969)	-	(931,474)
<b>Retained Earnings, End of Period</b>	<b>(1,181,847)</b>	<b>(1,281,314)</b>	<b>(1,372,808)</b>	<b>(1,462,280)</b>	<b>(1,553,406)</b>	<b>(543,026)</b>	<b>(602,178)</b>	<b>(680,374)</b>	<b>(773,768)</b>	<b>(841,505)</b>	<b>(931,474)</b>	-	<b>(931,474)</b>
<b>Total Retained Earnings</b>	<b>10,250,819</b>	<b>10,096,497</b>	<b>9,071,297</b>	<b>10,575,090</b>	<b>10,777,848</b>	<b>13,143,509</b>	<b>14,080,230</b>	<b>18,257,637</b>	<b>19,787,606</b>	<b>20,756,107</b>	<b>22,247,555</b>	-	<b>22,247,555</b>

Note: There has been a change to the Provider Contribution calculation for July 2005-March 2006. These months have been restated and will not match those found in prior monthly reports. Please see the notes provided on page 3 of the Monthly Report for a summary of the changes.

**WISCONSIN HEALTH INSURANCE RISK SHARING PLAN**  
**2006 FISCAL YEAR DETAIL OF MISC REVENUE & ADMIN EXPENSES**  
**AS OF MAY 2006**

MISC REVENUE	JUL 05	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	YEAR TO DATE TOTAL
													-
													-
													-
													-
													-
													-
													-
<b>TOTAL MISC REVENUE</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

MISC ADMIN EXP	JUL 05	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	YEAR TO DATE TOTAL
LAB Audit Fee			7,500.00	2,500.00	2,500.00	2,500.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00		23,750.00
NASCHIP			500.00										500.00
Maximus Inc.						325.00					625.00		950.00
IPRO							600.00	1,450.00			750.00		2,800.00
Permedion							675.00						675.00
Authority Transition Costs										14,805.34	6,426.04		21,231.38
													-
													-
													-
													-
													-
													-
													-
													-
<b>TOTAL MISC ADMIN EXP</b>	-	-	8,000.00	2,500.00	2,500.00	2,825.00	3,025.00	3,200.00	1,750.00	16,555.34	9,551.04	-	49,906.38



**Wisconsin Health Insurance Risk Sharing Plan**  
**Fiscal Year 2006 Interim Reconciliation**  
**As of May 31, 2006 (July 2005 - March 2006 Restated)**

	Restated Jul	Restated Aug	Restated Sep	Restated Oct	Restated Nov	Restated Dec	Restated Jan	Restated Feb	Restated Mar	Apr	May	Jun	Year to Date
<b>1. Operating and Administrative Costs under s.149.143(1)</b>													
Medical Losses Paid or Approved for Payment	9,370,836	13,259,091	10,676,773	10,450,762	11,841,257	10,716,670	13,452,907	8,608,171	11,110,056	9,778,071	11,335,577	-	120,600,171
Increase (Decrease) in Unpaid Medical Losses	348,784	(1,548,683)	1,821,064	(1,087,225)	(656,570)	1,073,225	(3,287,240)	(2,414,137)	(1,583,347)	(73,796)	(1,587,841)	-	(8,995,766)
Pharmacy Losses Paid or Approved for Payment	3,648,421	4,235,825	4,011,497	3,899,125	4,255,524	4,070,543	3,948,381	3,462,966	4,459,062	3,644,824	3,876,337	-	43,512,505
Increase (Decrease) in Unpaid Pharmacy Losses	79,933	(799,220)	422,513	(99,752)	(45,047)	135,516	(242,236)	169,157	(40,734)	123,145	(76,213)	-	(372,938)
Drug Rebates	(230,293)	(251,764)	(242,022)	(249,006)	(288,081)	(440,124)	(225,621)	(241,803)	(245,795)	(227,956)	(236,847)	-	(2,879,312)
Total Administrative Expenses	571,335	556,725	561,888	527,174	522,804	600,463	518,923	612,832	509,418	677,230	542,146	-	6,200,938
Loss Adjustment Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expense	13,789,016	15,451,974	17,251,713	13,441,078	15,629,887	16,156,293	14,165,114	10,197,186	14,208,660	13,921,518	13,853,159	-	158,065,598
<b>2. Adjustments to Operating and Administrative Costs</b>													
Total Non-operating Revenue (Expense)	122,541	112,533	123,596	150,676	153,028	2,656,781	174,907	153,314	188,552	203,883	212,873	-	4,252,684
<b>3. Total Fiscal Year Program Costs to be Split 60% 20% 20%</b>	13,666,475	15,339,441	17,128,117	13,290,402	15,476,859	13,499,512	13,990,207	10,043,872	14,020,108	13,717,635	13,640,286	-	153,812,914
<b>4. Year-to-Date Adjusted Program Costs Under s.149.143(1) (Excluding Subsidy Costs)</b>													
Funding Shares													
60% Policyholders	8,199,885	9,203,665	10,276,871	7,974,242	9,286,115	8,099,708	8,394,125	6,026,324	8,412,064	8,230,581	8,184,172	-	92,287,752
20% Providers	2,733,295	3,067,888	3,425,623	2,658,080	3,095,372	2,699,902	2,798,041	2,008,774	2,804,022	2,743,527	2,728,057	-	30,762,581
20% Insurers	2,733,295	3,067,888	3,425,623	2,658,080	3,095,372	2,699,902	2,798,041	2,008,774	2,804,022	2,743,527	2,728,057	-	30,762,581
<b>5. Subsidy Funding Shares</b>													
Premium subsidies	414,793	418,017	414,408	421,805	419,263	419,069	421,751	416,832	416,944	417,426	407,634	-	4,587,942
Deductible Subsidies	48,493	56,126	47,288	40,031	38,242	29,839	59,346	77,985	90,032	57,797	71,675	-	616,854
Subsidy - coinsurance out-of-pocket Max	33,131	43,341	44,206	49,441	52,884	60,004	(194)	211	3,362	9,940	18,294	-	314,620
Total Subsidies	496,417	517,484	505,902	511,277	510,389	508,912	480,903	495,028	510,338	485,163	497,603	-	5,519,416
Subsidy Funding Needed by Source in addition to Section 3 Funding Shares													
Providers	248,209	258,742	252,951	255,639	255,195	254,456	240,452	247,514	255,169	242,582	248,802	-	2,759,711
Insurers	248,208	258,742	252,951	255,638	255,194	254,456	240,451	247,514	255,169	242,581	248,801	-	2,759,705
<b>6. Year-to-Date Adjusted Program Costs Under s.149.143(1) (Including Subsidy Costs)</b>													
Policyholders	8,199,885	9,203,665	10,276,871	7,974,242	9,286,115	8,099,708	8,394,125	6,026,324	8,412,064	8,230,581	8,184,172	-	92,287,752
Providers	2,981,504	3,326,630	3,678,574	2,913,719	3,350,567	2,954,358	3,038,493	2,256,288	3,059,191	2,986,109	2,976,859	-	33,522,292
Insurers	2,981,503	3,326,630	3,678,574	2,913,718	3,350,566	2,954,358	3,038,492	2,256,288	3,059,191	2,986,108	2,976,858	-	33,522,286
<b>7. Non-GPR Revenues by Source Including GPR Subsidies Under s.20.435(4)(ah)</b>													
Policyholders													
Premium	8,474,728	9,012,618	9,504,746	8,786,924	9,147,047	9,146,205	8,567,887	8,932,403	8,981,347	8,505,851	8,876,008	-	97,935,764
Premium and Deductible Subsidies Credited to Policyholders	496,417	517,484	505,902	511,277	510,389	508,912	480,903	495,028	510,338	485,163	497,603	-	5,519,416
Subtotal	8,971,145	9,530,102	10,010,648	9,298,201	9,657,436	9,655,117	9,048,790	9,427,431	9,491,685	8,991,014	9,373,611	-	103,455,180
Providers	2,883,238	3,032,044	3,449,741	2,856,819	3,383,772	3,568,887	3,178,269	2,127,148	3,422,200	3,008,098	3,105,771	-	34,015,987
Insurers	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	-	35,639,164
Total	15,094,307	15,802,070	16,700,313	15,394,944	16,281,132	16,463,928	15,466,983	14,794,503	16,153,809	15,239,036	15,719,306	-	173,110,331

## 8. Interim Estimate of Surplus/(Deficit) Account Balance for FY 2006

### Policyholders

Prior Period Surplus / (Deficit)	9,542,625	10,313,885	10,640,322	10,374,099	11,698,058	12,069,379	12,524,565	13,179,230	16,580,337	17,659,958	18,420,391	-	9,542,625
Premium (Including Premium and Deductible Subsidies)	8,971,145	9,530,102	10,010,648	9,298,201	9,657,436	9,655,117	9,048,790	9,427,431	9,491,685	8,991,014	9,373,611	-	103,455,180
Less Cost	8,199,885	9,203,665	10,276,871	7,974,242	9,286,115	8,099,708	8,394,125	6,026,324	8,412,064	8,230,581	8,184,172	-	92,287,752
Less Unfunded Policyholder Subsidies	-	-	-	-	-	1,100,223	-	-	-	-	-	-	1,100,223
Monthly Change	771,260	326,437	(266,223)	1,323,959	371,321	455,186	654,665	3,401,107	1,079,621	760,433	1,189,439	-	10,067,205
Ending Surplus / (Deficit)	10,313,885	10,640,322	10,374,099	11,698,058	12,069,379	12,524,565	13,179,230	16,580,337	17,659,958	18,420,391	19,609,830	-	19,609,830
Assigned Surplus to SFY 2006	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned Surplus	10,313,885	10,640,322	10,374,099	11,698,058	12,069,379	12,524,565	13,179,230	16,580,337	17,659,958	18,420,391	19,609,830	-	19,609,830

### Providers

Prior Period Surplus / (Deficit)	(2,718,521)	(2,816,787)	(3,111,373)	(3,340,206)	(3,397,106)	(3,363,901)	(2,749,372)	(2,609,596)	(2,738,736)	(2,375,727)	(2,353,738)	-	(2,718,521)
Contribution	2,883,238	3,032,044	3,449,741	2,856,819	3,383,772	3,568,887	3,178,269	2,127,148	3,422,200	3,008,098	3,105,771	-	34,015,987
Less Cost	2,981,504	3,326,630	3,678,574	2,913,719	3,350,567	2,954,358	3,038,493	2,256,288	3,059,191	2,986,109	2,976,859	-	33,522,292
Premium Subsidy Underpayment Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly Change	(98,266)	(294,586)	(228,833)	(56,900)	33,205	614,529	139,776	(129,140)	363,009	21,989	128,912	-	493,695
Ending Surplus / (Deficit)	(2,816,787)	(3,111,373)	(3,340,206)	(3,397,106)	(3,363,901)	(2,749,372)	(2,609,596)	(2,738,736)	(2,375,727)	(2,353,738)	(2,224,826)	-	(2,224,826)

### Insurers

Prior Period Surplus / (Deficit)	3,677,147	3,935,568	3,848,862	3,410,212	3,736,418	3,625,776	3,911,342	4,112,774	5,096,410	5,277,143	5,530,959	-	3,677,147
Assessment	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	-	35,639,164
Less Cost	2,981,503	3,326,630	3,678,574	2,913,718	3,350,566	2,954,358	3,038,492	2,256,288	3,059,191	2,986,108	2,976,858	-	33,522,286
Premium Subsidy Underpayment Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly Change	258,421	(86,706)	(438,650)	326,206	(110,642)	285,566	201,432	983,636	180,733	253,816	263,066	-	2,116,878
Ending Surplus / (Deficit)	3,935,568	3,848,862	3,410,212	3,736,418	3,625,776	3,911,342	4,112,774	5,096,410	5,277,143	5,530,959	5,794,025	-	5,794,025

### Unfunded Deductible and Coinsurance Subsidy

Prior Period Surplus / (Deficit)	(1,100,223)	(1,181,847)	(1,281,314)	(1,372,808)	(1,462,280)	(453,183)	(543,026)	(602,178)	(680,374)	(773,768)	(841,505)	-	-
Monthly Change	(81,624)	(99,467)	(91,494)	(89,472)	(91,126)	(89,843)	(59,152)	(78,196)	(93,394)	(67,737)	(89,969)	-	(931,474)
Ending Surplus / (Deficit)	(1,181,847)	(1,281,314)	(1,372,808)	(1,462,280)	(1,553,406)	(543,026)	(602,178)	(680,374)	(773,768)	(841,505)	(931,474)	-	(931,474)

Total HIRSP Retained Earnings	10,250,819	10,096,497	9,071,297	10,575,090	10,777,848	13,143,509	14,080,230	18,257,637	19,787,606	20,756,107	22,247,555	-	22,247,555
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Wisconsin Health Insurance Risk Sharing Plan  
May 31, 2006 (July 2005 - March 2006 Restated)  
Fiscal Year 2006

Unaudited Balance Sheet

Assets	Restated Jul	Restated Aug	Restated Sep	Restated Oct	Restated Nov	Restated Dec	Restated Jan	Restated Feb	Restated Mar	Apr	May	Jun
Cash and Cash Equivalents	44,046,067	41,252,806	48,788,689	52,183,513	44,817,788	51,859,495	47,806,826	48,241,962	54,340,305	55,216,243	48,387,451	-
Other Receivables <sup>(2)</sup>	629,508	448,884	767,911	486,161	466,808	543,408	506,563	490,718	774,006	603,216	494,509	-
Drug Rebates Receivable	1,816,840	1,652,849	1,894,871	2,136,068	2,309,997	2,242,298	2,182,513	2,259,391	2,233,741	2,162,727	2,357,988	-
Assessments Receivable	38,902,416	30,923,047	27,539,749	20,117,978	17,635,540	17,392,438	15,711,723	8,007,996	7,060,638	1,877,780	20	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>85,394,831</b>	<b>74,277,586</b>	<b>78,991,220</b>	<b>74,923,720</b>	<b>65,230,133</b>	<b>72,037,639</b>	<b>66,207,625</b>	<b>59,000,067</b>	<b>64,408,690</b>	<b>59,859,966</b>	<b>51,239,968</b>	<b>-</b>
<b>Liabilities and Fund Equity</b>												
Liabilities:												
Unpaid Medical Loss Liabilities	20,350,824	19,170,425	20,550,019	19,729,472	19,237,659	20,026,215	17,610,903	15,853,889	14,707,367	14,653,853	13,499,899	-
Unpaid Prescription Drug Loss Liabilities	2,904,436	2,491,878	2,722,729	2,618,209	852,329	987,845	745,609	914,766	874,032	997,177	920,964	-
Unpaid Loss Adjustment Expense	660,000	660,000	660,000	660,000	660,000	660,000	660,000	660,000	660,000	660,000	660,000	-
Unearned Premiums	15,112,758	9,058,807	16,354,912	14,868,208	8,809,678	15,500,229	14,628,123	8,516,616	16,084,636	13,950,497	8,386,777	-
Unearned Assessments	35,639,168	32,403,320	29,163,396	25,923,056	22,683,132	19,443,208	16,203,283	12,963,359	9,723,434	6,483,510	3,243,586	-
Accounts Payable and Other Accrued Liabilities	476,826	396,659	468,867	549,685	2,209,487	2,276,633	2,279,477	1,833,800	2,571,615	2,358,822	2,281,187	-
<b>Total Liabilities</b>	<b>75,144,012</b>	<b>64,181,089</b>	<b>69,919,923</b>	<b>64,348,630</b>	<b>54,452,285</b>	<b>58,894,130</b>	<b>52,127,395</b>	<b>40,742,430</b>	<b>44,621,084</b>	<b>39,103,859</b>	<b>28,992,413</b>	<b>-</b>
Fund Equity:												
Policyholder	10,313,885	10,640,322	10,374,099	11,698,058	12,069,379	12,524,565	13,179,230	16,580,337	17,659,958	18,420,391	19,609,830	-
Providers	(2,816,787)	(3,111,373)	(3,340,206)	(3,397,106)	(3,363,901)	(2,749,372)	(2,609,596)	(2,738,736)	(2,375,727)	(2,353,738)	(2,224,826)	-
Insurers	3,935,568	3,848,862	3,410,212	3,736,418	3,625,776	3,911,342	4,112,774	5,096,410	5,277,143	5,530,959	5,794,025	-
Unfunded Deductible and Coinsurance Subsidy	(1,181,847)	(1,281,314)	(1,372,808)	(1,462,280)	(1,553,406)	(543,026)	(602,178)	(680,374)	(773,768)	(841,505)	(931,474)	-
<b>Total Retained Earnings</b>	<b>10,250,819</b>	<b>10,096,497</b>	<b>9,071,297</b>	<b>10,575,090</b>	<b>10,777,848</b>	<b>13,143,509</b>	<b>14,080,230</b>	<b>18,257,637</b>	<b>19,787,606</b>	<b>20,756,107</b>	<b>22,247,555</b>	<b>-</b>
<b>Total Liabilities and Fund Equity</b>	<b>85,394,831</b>	<b>74,277,586</b>	<b>78,991,220</b>	<b>74,923,720</b>	<b>65,230,133</b>	<b>72,037,639</b>	<b>66,207,625</b>	<b>59,000,067</b>	<b>64,408,690</b>	<b>59,859,966</b>	<b>51,239,968</b>	<b>-</b>

**WISCONSIN HEALTH INSURANCE RISK SHARING PLAN  
MONTHLY PROVIDER CONTRIBUTION REPORT  
AS OF MAY 2006 MONTH END (5/26/2006)**

Provider Share Calculation for the Current Month - Claims by Claim Type					
Regular Claims					
Claim Type	Billed Charges	U&C Percentage	Usual and Customary	Less HIRSP Allowed Charges	Provider Share
Professional	\$ 7,863,376.85	28.5%	\$ 5,622,314.45	\$ 3,391,644.19	\$ 2,230,670.26
Hospital Outpatient	\$ 4,317,121.66	28.5%	\$ 3,086,741.99	\$ 2,699,445.14	\$ 387,296.85
Hospital Inpatient	\$ 5,545,711.30	28.5%	\$ 3,965,183.58	\$ 3,075,797.99	\$ 889,385.59
Nursing Home	\$ 49,383.38	28.5%	\$ 35,309.12	\$ 10,756.21	\$ 24,552.91
Other	\$ 691,091.49	28.5%	\$ 494,130.42	\$ 432,271.05	\$ 61,859.37
Total	\$ 18,466,684.68		\$ 13,203,679.55	\$ 9,609,914.58	\$ 3,593,764.97

Crossover Claims					
Claim Type	Medicare Allowed Charges	Medicare Paid	HIRSP Paid	HIRSP Deductible/ Coinsurance	Provider Share
Professional	\$ 541,193.83	\$ 375,115.44	\$ 135,508.44	\$ 50,482.88	\$ (19,912.93)
Hospital Outpatient	\$ 529,545.67	\$ 397,759.24	\$ 134,724.70	\$ 22,689.84	\$ (25,628.11)
Hospital Inpatient	\$ 546,492.40	\$ 486,676.03	\$ 62,383.22	\$ 2,188.20	\$ (4,755.05)
Nursing Home	\$ 47,046.60	\$ 24,308.52	\$ 24,428.32	\$ -	\$ (1,690.24)
Other	\$ 115,407.34	\$ 71,823.02	\$ 35,649.14	\$ 10,056.26	\$ (2,121.08)
Total	\$ 1,779,685.84	\$ 1,355,682.25	\$ 392,693.82	\$ 85,417.18	\$ (54,107.41)

Provider Contribution on the Increase(Decrease) in Unpaid Losses	\$ (433,887.00)
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Total Provider Contribution Non-Pharmacy	\$ 3,105,770.56
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Pharmacy Claims					
Claim Type	Billed Charges	U&C Percentage	Usual and Customary	Less HIRSP Allowed Charges	Provider Share
Prescription Drug not processed by PBM	\$ -	0.0%			\$ -
Prescription Drug processed by PBM	\$ 6,069,952.57	0.0%	\$ 4,392,195.05	\$ 4,392,195.05	\$ -
Total Provider Contribution Pharmacy	\$ 6,069,952.57		\$ 4,392,195.05	\$ 4,392,195.05	\$ -

**Wisconsin Health Insurance Risk Sharing Plan**  
**for the Period Ended May 31, 2006 (January - March 2006 Restated)**  
**Calendar Year 2006**

Unaudited Statement of Revenues, Expenses, and Changes in Retained Earnings													
Operating Revenues	Restated Jan	Restated Feb	Restated Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date
Gross Premiums	8,989,638	9,349,235	9,398,291	8,923,277	9,283,642	-	-	-	-	-	-	-	45,944,083
Premium Subsidized	(421,751)	(416,832)	(416,944)	(417,426)	(407,634)	-	-	-	-	-	-	-	(2,080,587)
Net Premium Revenues	8,567,887	8,932,403	8,981,347	8,505,851	8,876,008	-	-	-	-	-	-	-	43,863,496
Provider Contribution	3,178,269	2,127,148	3,422,200	3,008,098	3,105,771	-	-	-	-	-	-	-	14,841,486
Insurer Assessments	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	-	-	-	-	-	-	-	16,199,620
Total Operating Revenues	14,986,080	14,299,475	15,643,471	14,753,873	15,221,703	-	-	-	-	-	-	-	74,904,602
Operating Expenses													
Medical Losses:													
Losses Paid or Approved for Payment <sup>(3)</sup>	13,452,907	8,608,171	11,110,056	9,778,071	11,335,577	-	-	-	-	-	-	-	54,284,782
Increase (Decrease) in Unpaid Losses	(3,287,240)	(2,414,137)	(1,583,347)	(73,796)	(1,587,841)	-	-	-	-	-	-	-	(8,946,361)
Deductible Subsidy Paid	59,346	77,985	90,032	57,797	71,675	-	-	-	-	-	-	-	356,835
Total Medical Losses	10,225,013	6,272,019	9,616,741	9,762,072	9,819,411	-	-	-	-	-	-	-	45,695,256
Pharmacy Losses:													
Losses Paid or Approved for Payment	3,948,381	3,462,966	4,459,062	3,644,824	3,876,337	-	-	-	-	-	-	-	19,391,570
Increase (Decrease) in Unpaid Losses	(242,236)	169,157	(40,734)	123,145	(76,213)	-	-	-	-	-	-	-	(66,881)
Drug Rebates	(225,621)	(241,803)	(245,795)	(227,956)	(236,847)	-	-	-	-	-	-	-	(1,178,022)
Subsidy - Coinsurance Out-of-Pocket Max	(194)	211	3,362	9,940	18,294	-	-	-	-	-	-	-	31,613
Total Pharmacy Losses	3,480,330	3,390,531	4,175,895	3,549,953	3,581,571	-	-	-	-	-	-	-	18,178,280
Total Losses	13,705,343	9,662,550	13,792,636	13,312,025	13,400,982	-	-	-	-	-	-	-	63,873,536
Loss adjustment expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative expenses													
WPS Admin Fees	374,550	423,089	334,610	529,243	390,390	-	-	-	-	-	-	-	2,051,882
Navitus Admin Fees	101,640	118,051	104,071	104,214	102,768	-	-	-	-	-	-	-	530,744
DHFS Admin Fees	26,584	19,976	16,541	5,862	19,166	-	-	-	-	-	-	-	88,129
EDS Admin Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
UGS Admin Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Milliman USA Actuarial Services	6,929	45,576	45,516	14,706	13,796	-	-	-	-	-	-	-	126,523
Other Admin Fees	3,025	3,200	1,750	16,555	9,551	-	-	-	-	-	-	-	34,081
Total Administrative Expenses	512,728	609,892	502,488	670,580	535,671	-	-	-	-	-	-	-	2,831,359
Referral fees	6,195	2,940	6,930	6,650	6,475	-	-	-	-	-	-	-	29,190
Total Operating Expenses	14,224,266	10,275,382	14,302,054	13,989,255	13,943,128	-	-	-	-	-	-	-	66,734,085
Net Operating Income (Loss)	761,814	4,024,093	1,341,417	764,618	1,278,575	-	-	-	-	-	-	-	8,170,517
Non-Operating Revenues (Expenses)													
Federal Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment income	174,907	153,314	188,552	203,883	212,873	-	-	-	-	-	-	-	933,529
Total Non-operating Revenues (Expenses)	174,907	153,314	188,552	203,883	212,873	-	-	-	-	-	-	-	933,529
Net Income (Loss)	936,721	4,177,407	1,529,969	968,501	1,491,448	-	-	-	-	-	-	-	9,104,046
Additions to Retained Earnings													
Policyholder													
Retained Earnings, Beginning of Period	12,524,565	13,179,230	16,580,337	17,659,958	18,420,391	-	-	-	-	-	-	-	12,524,565
Unfunded Policyholder Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Earnings	654,665	3,401,107	1,079,621	760,433	1,189,439	-	-	-	-	-	-	-	7,085,265
Retained Earnings, End of Period <sup>(1)</sup>	13,179,230	16,580,337	17,659,958	18,420,391	19,609,830	-	-	-	-	-	-	-	19,609,830
Providers													
Retained Earnings, Beginning of Period	(2,749,372)	(2,609,596)	(2,738,736)	(2,375,727)	(2,353,738)	-	-	-	-	-	-	-	(2,749,372)
Premium Subsidy Underpayment Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Earnings	139,776	(129,140)	363,009	21,989	128,912	-	-	-	-	-	-	-	524,546
Retained Earnings, End of Period	(2,609,596)	(2,738,736)	(2,375,727)	(2,353,738)	(2,224,826)	-	-	-	-	-	-	-	(2,224,826)
Insurers													
Retained Earnings, Beginning of Period	3,911,342	4,112,774	5,096,410	5,277,143	5,530,959	-	-	-	-	-	-	-	3,911,342
Premium Subsidy Underpayment Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Earnings	201,432	983,636	180,733	253,816	263,066	-	-	-	-	-	-	-	1,882,683
Retained Earnings, End of Period	4,112,774	5,096,410	5,277,143	5,530,959	5,794,025	-	-	-	-	-	-	-	5,794,025
Unfunded Deductible and Coinsurance Subsidy													
Retained Earnings, Beginning of Period	(543,026)	(602,178)	(680,374)	(773,768)	(841,505)	-	-	-	-	-	-	-	(543,026)
Current Earnings	(59,152)	(78,196)	(93,394)	(67,737)	(89,969)	-	-	-	-	-	-	-	(388,448)
Retained Earnings, End of Period	(602,178)	(680,374)	(773,768)	(841,505)	(931,474)	-	-	-	-	-	-	-	(931,474)
Total Retained Earnings	14,080,230	18,257,637	19,787,606	20,756,107	22,247,555	-	-	-	-	-	-	-	22,247,555

Note: There has been a change to the Provider Contribution calculation for July 2005-March 2006. These months have been restated and will not match those found in prior monthly reports. Please see the notes provided on page 3 of the Monthly Report for a summary of the changes.

**WISCONSIN HEALTH INSURANCE RISK SHARING PLAN**  
**2006 CALENDAR YEAR DETAIL OF MISC REVENUE & ADMIN EXPENSES**  
**AS OF MAY 2006**

MISC REVENUE	JAN 05	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YEAR TO DATE TOTAL
													-
													-
													-
													-
													-
													-
													-
<b>TOTAL MISC REVENUE</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

MISC ADMIN EXP	JAN 05	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YEAR TO DATE TOTAL
LAB Audit Fee	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00								8,750.00
I PRO	600.00	1,450.00			750.00								2,800.00
Permedion	675.00												675.00
Authority Transition Costs				14,805.34	6,426.04								21,231.38
Maximus, Inc.					625.00								625.00
													-
													-
													-
													-
													-
													-
													-
													-
													-
<b>TOTAL MISC ADMIN EXP</b>	<b>3,025.00</b>	<b>3,200.00</b>	<b>1,750.00</b>	<b>16,555.34</b>	<b>9,551.04</b>	-	-	-	-	-	-	-	<b>34,081.38</b>

**Wisconsin Health Insurance Risk Sharing Plan**  
**Calendar Year 2006 Interim Reconciliation**  
**As of May 31, 2006 (January - March 2006 Restated)**

	Restated Jan	Restated Feb	Restated Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date
<b>1. Operating and Administrative Costs under s.149.143(1)</b>													
Medical Losses Paid or Approved for Payment	13,452,907	8,608,171	11,110,056	9,778,071	11,335,577	-	-	-	-	-	-	-	54,284,782
Increase (Decrease) in Unpaid Medical Losses	(3,287,240)	(2,414,137)	(1,583,347)	(73,796)	(1,587,841)	-	-	-	-	-	-	-	(8,946,361)
Pharmacy Losses Paid or Approved for Payment	3,948,381	3,462,966	4,459,062	3,644,824	3,876,337	-	-	-	-	-	-	-	19,391,570
Increase (Decrease) in Unpaid Pharmacy Losses	(242,236)	169,157	(40,734)	123,145	(76,213)	-	-	-	-	-	-	-	(66,881)
Drug Rebates	(225,621)	(241,803)	(245,795)	(227,956)	(236,847)	-	-	-	-	-	-	-	(1,178,022)
Total Administrative Expenses	518,923	612,832	509,418	677,230	542,146	-	-	-	-	-	-	-	2,860,549
Loss Adjustment Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expense	14,165,114	10,197,186	14,208,660	13,921,518	13,853,159	-	-	-	-	-	-	-	66,345,637
<b>2. Adjustments to Operating and Administrative Costs</b>													
Total Non-operating Revenue (Expense)	174,907	153,314	188,552	203,883	212,873	-	-	-	-	-	-	-	933,529
<b>3. Total Fiscal Year Program Costs to be Split 60% 20% 20%</b>	13,990,207	10,043,872	14,020,108	13,717,635	13,640,286	-	-	-	-	-	-	-	65,412,108
<b>4. Year-to-Date Adjusted Program Costs Under s.149.143(1) (Excluding Subsidy Costs)</b>													
Funding Shares													
60% Policyholders	8,394,125	6,026,324	8,412,064	8,230,581	8,184,172	-	-	-	-	-	-	-	39,247,266
20% Providers	2,798,041	2,008,774	2,804,022	2,743,527	2,728,057	-	-	-	-	-	-	-	13,082,421
20% Insurers	2,798,041	2,008,774	2,804,022	2,743,527	2,728,057	-	-	-	-	-	-	-	13,082,421
<b>5. Subsidy Funding Shares</b>													
Premium subsidies	421,751	416,832	416,944	417,426	407,634	-	-	-	-	-	-	-	2,080,587
Deductible Subsidies	59,346	77,985	90,032	57,797	71,675	-	-	-	-	-	-	-	356,835
Subsidy - coinsurance out-of-pocket Max	(194)	211	3,362	9,940	18,294	-	-	-	-	-	-	-	31,613
Total Subsidies	480,903	495,028	510,338	485,163	497,603	-	-	-	-	-	-	-	2,469,035
Subsidy Funding Needed by Source in addition to Section 3 Funding Shares													
Providers	240,452	247,514	255,169	242,582	248,802	-	-	-	-	-	-	-	1,234,519
Insurers	240,451	247,514	255,169	242,581	248,801	-	-	-	-	-	-	-	1,234,516
<b>6. Year-to-Date Adjusted Program Costs Under s.149.143(1) (Including Subsidy Costs)</b>													
Policyholders	8,394,125	6,026,324	8,412,064	8,230,581	8,184,172	-	-	-	-	-	-	-	39,247,266
Providers	3,038,493	2,256,288	3,059,191	2,986,109	2,976,859	-	-	-	-	-	-	-	14,316,940
Insurers	3,038,492	2,256,288	3,059,191	2,986,108	2,976,858	-	-	-	-	-	-	-	14,316,937
<b>7. Non-GPR Revenues by Source Including GPR Subsidies Under s.20.435(4)(ah)</b>													
Policyholders													
Premium	8,567,887	8,932,403	8,981,347	8,505,851	8,876,008	-	-	-	-	-	-	-	43,863,496
Premium and Deductible Subsidies Credited to Policyholders	480,903	495,028	510,338	485,163	497,603	-	-	-	-	-	-	-	2,469,035
Subtotal	9,048,790	9,427,431	9,491,685	8,991,014	9,373,611	-	-	-	-	-	-	-	46,332,531
Providers	3,178,269	2,127,148	3,422,200	3,008,098	3,105,771	-	-	-	-	-	-	-	14,841,486
Insurers	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	-	-	-	-	-	-	-	16,199,620
Total	15,466,983	14,794,503	16,153,809	15,239,036	15,719,306	-	-	-	-	-	-	-	77,373,637

## 8. Interim Estimate of Surplus/(Deficit) Account Balance for FY 2005

Policyholders													
Prior Period Surplus / (Deficit)	12,524,565	13,179,230	16,580,337	17,659,958	18,420,391	-	-	-	-	-	-	-	12,524,565
Premium (Including Premium and Deductible Subsidies)	9,048,790	9,427,431	9,491,685	8,991,014	9,373,611	-	-	-	-	-	-	-	46,332,531
Less Cost	8,394,125	6,026,324	8,412,064	8,230,581	8,184,172	-	-	-	-	-	-	-	39,247,266
Less Unfunded Policyholder Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly Change	654,665	3,401,107	1,079,621	760,433	1,189,439	-	-	-	-	-	-	-	7,085,265
Ending Surplus / (Deficit)	13,179,230	16,580,337	17,659,958	18,420,391	19,609,830	-	-	-	-	-	-	-	19,609,830
Assigned Surplus to SFY 2005	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned Surplus	13,179,230	16,580,337	17,659,958	18,420,391	19,609,830	-	-	-	-	-	-	-	19,609,830
Providers													
Prior Period Surplus / (Deficit)	(2,749,372)	(2,609,596)	(2,738,736)	(2,375,727)	(2,353,738)	-	-	-	-	-	-	-	(2,749,372)
Contribution	3,178,269	2,127,148	3,422,200	3,008,098	3,105,771	-	-	-	-	-	-	-	14,841,486
Less Cost	3,038,493	2,256,288	3,059,191	2,986,109	2,976,859	-	-	-	-	-	-	-	14,316,940
Premium Subsidy Underpayment Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly Change	139,776	(129,140)	363,009	21,989	128,912	-	-	-	-	-	-	-	524,546
Ending Surplus / (Deficit)	(2,609,596)	(2,738,736)	(2,375,727)	(2,353,738)	(2,224,826)	-	-	-	-	-	-	-	(2,224,826)
Insurers													
Prior Period Surplus / (Deficit)	3,911,342	4,112,774	5,096,410	5,277,143	5,530,959	-	-	-	-	-	-	-	3,911,342
Assessment	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	-	-	-	-	-	-	-	16,199,620
Less Cost	3,038,492	2,256,288	3,059,191	2,986,108	2,976,858	-	-	-	-	-	-	-	14,316,937
Premium Subsidy Underpayment Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly Change	201,432	983,636	180,733	253,816	263,066	-	-	-	-	-	-	-	1,882,683
Ending Surplus / (Deficit)	4,112,774	5,096,410	5,277,143	5,530,959	5,794,025	-	-	-	-	-	-	-	5,794,025
Unfunded Deductible and Coinsurance Subsidy													
Prior Period Surplus / (Deficit)	(543,026)	(602,178)	(680,374)	(773,768)	(841,505)	-	-	-	-	-	-	-	(543,026)
Monthly Change	(59,152)	(78,196)	(93,394)	(67,737)	(89,969)	-	-	-	-	-	-	-	(388,448)
Ending Surplus / (Deficit)	(602,178)	(680,374)	(773,768)	(841,505)	(931,474)	-	-	-	-	-	-	-	(931,474)
Total HIRSP Retained Earnings													
Total HIRSP Retained Earnings	14,080,230	18,257,637	19,787,606	20,756,107	22,247,555	-	-	-	-	-	-	-	22,247,555



Wisconsin Health Insurance Risk Sharing Plan  
May 31, 2006 (January - March 2006 Restated)  
Calendar Year 2006

Unaudited Balance Sheet

Assets	Restated Jan	Restated Feb	Restated Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Cash and Cash Equivalents	47,806,826	48,241,962	54,340,305	55,216,243	48,387,451	-	-	-	-	-	-	-
Other Receivables <sup>(2)</sup>	506,563	490,718	774,006	603,216	494,509	-	-	-	-	-	-	-
Drug Rebates Receivable	2,182,513	2,259,391	2,233,741	2,162,727	2,357,988	-	-	-	-	-	-	-
Assessments Receivable	15,711,723	8,007,996	7,060,638	1,877,780	20	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>66,207,625</b>	<b>59,000,067</b>	<b>64,408,690</b>	<b>59,859,966</b>	<b>51,239,968</b>	-	-	-	-	-	-	-
Liabilities and Fund Equity												
Liabilities:												
Unpaid Medical Loss Liabilities	17,610,903	15,853,889	14,707,367	14,653,853	13,499,899	-	-	-	-	-	-	-
Unpaid Prescription Drug Loss Liabilities	745,609	914,766	874,032	997,177	920,964	-	-	-	-	-	-	-
Unpaid Loss Adjustment Expense	660,000	660,000	660,000	660,000	660,000	-	-	-	-	-	-	-
Unearned Premiums	14,628,123	8,516,616	16,084,636	13,950,497	8,386,777	-	-	-	-	-	-	-
Unearned Assessments	16,203,283	12,963,359	9,723,434	6,483,510	3,243,586	-	-	-	-	-	-	-
Accounts Payable and Other Accrued Liabilities	2,279,477	1,833,800	2,571,615	2,358,822	2,281,187	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>52,127,395</b>	<b>40,742,430</b>	<b>44,621,084</b>	<b>39,103,859</b>	<b>28,992,413</b>	-	-	-	-	-	-	-
Fund Equity:												
Policyholder	13,179,230	16,580,337	17,659,958	18,420,391	19,609,830	-	-	-	-	-	-	-
Providers	(2,609,596)	(2,738,736)	(2,375,727)	(2,353,738)	(2,224,826)	-	-	-	-	-	-	-
Insurers	4,112,774	5,096,410	5,277,143	5,530,959	5,794,025	-	-	-	-	-	-	-
Unfunded Deductible and Coinsurance Subsidy	(602,178)	(680,374)	(773,768)	(841,505)	(931,474)	-	-	-	-	-	-	-
<b>Total Retained Earnings</b>	<b>14,080,230</b>	<b>18,257,637</b>	<b>19,787,606</b>	<b>20,756,107</b>	<b>22,247,555</b>	-	-	-	-	-	-	-
<b>Total Liabilities and Fund Equity</b>	<b>66,207,625</b>	<b>59,000,067</b>	<b>64,408,690</b>	<b>59,859,966</b>	<b>51,239,968</b>	-	-	-	-	-	-	-

**WISCONSIN HEALTH INSURANCE RISK SHARING PLAN**

**EARNED PREMIUM**

**FISCAL YEAR 2006**

EARNED PREMIUM	
MONTH	FY 06
JUL	8,474,728
AUG	9,012,618
SEP	9,504,746
OCT	8,786,924
NOV	9,147,047
DEC	9,146,205
JAN	8,567,887
FEB	8,932,403
MAR	8,981,347
APR	8,505,851
MAY	8,876,008
JUN	
TOTAL	\$97,935,764

# Wisconsin Health Insurance Risk Sharing Plan

Assessment Status

As of May 31, 2006

<b>Prior Fiscal Assessments Receivable Balance:</b>	\$	19.63
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<b>Fiscal Year 2006 Assessment Amount:</b>	\$	38,883,169.06
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Less: Payments Received

2005 07	0.00
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2005 08	(7,983,385.56)
---------	----------------

2005 09	(3,360,556.48)
---------	----------------

2005 10	(7,421,282.02)
---------	----------------

2005 11	(2,482,438.20)
---------	----------------

2005 12	(243,087.94)
---------	--------------

2006 01	(1,680,715.62)
---------	----------------

2006 02	(7,703,726.58)
---------	----------------

2006 03	(947,358.77)
---------	--------------

2006 04	(5,182,857.86)
---------	----------------

2006 05	<u>(1,877,759.99)</u>
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Current Year Total	\$	0.04
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<b>Total Assessments Receivable Balance:</b>	<u>\$</u>	<u>19.67</u>
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# WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

## *Monthly Applicant Activity*

*For May 2006*

Number of Applications Pending	April	109
Number of Applications Received	May	465
Number of Applications Rejected	May	13
Number of Applications Closed	May	45
Number of Applications Pending	May	137
Number of Applications Approved	May	379

### **Detail of Applications Rejected**

Eligible for Group Health Coverage	8
Current Medicaid Coverage	1
Not a Wisconsin Resident	0
Did not Qualify for lost Employer Coverage	3
65 or Older	0
Previous HIRSP < 12 Months Ago	0
Currently Covered by Other Insurance	0
No Medical Reason	0
Insufficient Premium Submitted	1
Total	13

### **Detail of Applications Closed**

Applicant Request	7
Proper Eligibility Requested, never received	37
Application Data Requested, never received	1
Total	45

# WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

## Monthly Applicant Activity

May, 2006

A.	Medicare Eligible	1
B.	HIV +	2
C.	Eligible Individual	151
D.	Letter of Medical Eligibility	225
1.	Letter of Rejection By:	
	American Family	23
	American Medical Security Group	11
	American Republic	2
	Assurant Health	21
	Atrium Health Plan	1
	Blue Cross & Blue Shield United of Wisconsin	46
	Central Reserve Life Insurance	2
	CompCare Blue	1
	Dean Health Plan	3
	Fortis Benefits Insurance	3
	Golden Rule Insurance Company	10
	Humana Insurance Company	28
	Insurers Administrative Corporation	2
	Mega Life and Health Insurance	15
	Mid-West National Life Insurance Company of	7
	Midwest Security Life Insurance	3
	Pekin Life Insurance	4
	Physicians Mutual Insurance Company	2
	Security Health Plan	11
	Unity Health Plan	1
	Wisconsin Physicians Service Insurance	20
2.	Notice of Benefit Reduction	2
3.	Notice of Premium increase due to a Health Reason	1
Total		379

**WISCONSIN HEALTH INSURANCE RISK SHARING PLAN**

**Restated Monthly Enrollment Through May 2006 Month End**

	Total Subsidy				Total Non-Subsidy					Combined Total			
	Plan 1A	Plan 2	Total		Plan 1A	Plan 1B	Plan 2	Total		Plan 1A	Plan 1B	Plan 2	Total
June-05	2,976	738	3,714		4,935	9,628	975	15,538		7,911	9,628	1,713	19,252
July-05	2,708	708	3,416		5,038	9,529	1,001	15,568		7,746	9,529	1,709	18,984
August-05	2,737	701	3,438		5,012	9,611	989	15,612		7,749	9,611	1,690	19,050
September-05	2,744	697	3,441		4,962	9,636	964	15,562		7,706	9,636	1,661	19,003
October-05	2,794	686	3,480		4,848	9,606	927	15,381		7,642	9,606	1,613	18,861
November-05	2,795	678	3,473		4,846	9,657	908	15,411		7,641	9,657	1,586	18,884
December-05	2,811	670	3,481		4,830	9,715	894	15,439		7,641	9,715	1,564	18,920
January-06	2,820	636	3,456		4,380	10,141	816	15,337		7,200	10,141	1,452	18,793
February-06	2,806	619	3,425		4,387	10,202	784	15,373		7,193	10,202	1,403	18,798
March-06	2,822	600	3,422		4,397	10,309	758	15,464		7,219	10,309	1,358	18,886
April-06	2,820	570	3,390		4,370	10,314	712	15,396		7,190	10,314	1,282	18,786
May-06	2,801	530	3,331		4,341	10,353	660	15,354		7,142	10,353	1,190	18,685

**Detail of Total Subsidy Policies in Force as of May 2006 Month End**

	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5	Total
June-05	15,538	515	513	692	1,494	500	19,252
July-05	15,568	432	473	657	1,360	494	18,984
August-05	15,612	433	476	656	1,379	494	19,050
September-05	15,562	432	475	650	1,393	491	19,003
October-05	15,381	429	479	651	1,429	492	18,861
November-05	15,411	421	480	650	1,434	488	18,884
December-05	15,439	423	475	657	1,441	485	18,920
January-06	15,337	406	461	667	1,473	449	18,793
February-06	15,373	397	456	657	1,475	440	18,798
March-06	15,464	392	452	655	1,487	436	18,886
April-06	15,396	387	441	649	1,486	427	18,786
May-06	15,354	376	428	636	1,469	422	18,685

Level 0 = Income > \$25,000

Level 1 = Income \$17,000-\$19,999

Level 2 = Income \$14,000-\$16,999

Level 3 = Income \$10,000-\$13,999

Level 4 = Income < or equal to \$9,999

Level 5 = Income \$20,000-\$24,999

# **WISCONSIN HEALTH INSURANCE RISK SHARING PLAN**

## **Total Policies in Force by Plan, Gender and Age Group as of May 2006 Month End**

### **Male**

Plan	Gender	Age Group	Number of Policyholders
1A	Male	0-24	434
1A	Male	25-29	249
1A	Male	30-34	174
1A	Male	35-39	231
1A	Male	40-44	370
1A	Male	45-49	466
1A	Male	50-54	490
1A	Male	55-59	428
1A	Male	60-64	358
1A	Male	65+	6
		Total	3,206

### **Female**

Plan	Gender	Age Group	Number of Policyholders
1A	Female	0-24	372
1A	Female	25-29	233
1A	Female	30-34	208
1A	Female	35-39	217
1A	Female	40-44	309
1A	Female	45-49	422
1A	Female	50-54	528
1A	Female	55-59	731
1A	Female	60-64	906
1A	Female	65+	10
		Total	3,936

Plan	Gender	Age Group	Number of Policyholders
1B	Male	0-24	322
1B	Male	25-29	82
1B	Male	30-34	86
1B	Male	35-39	188
1B	Male	40-44	330
1B	Male	45-49	518
1B	Male	50-54	770
1B	Male	55-59	972
1B	Male	60-64	1,397
1B	Male	65+	8
		Total	4,673

Plan	Gender	Age Group	Number of Policyholders
1B	Female	0-24	237
1B	Female	25-29	66
1B	Female	30-34	90
1B	Female	35-39	180
1B	Female	40-44	313
1B	Female	45-49	520
1B	Female	50-54	776
1B	Female	55-59	1,312
1B	Female	60-64	2,176
1B	Female	65+	10
		Total	5,680

Plan	Gender	Age Group	Number of Policyholders
2	Male	0-24	2
2	Male	25-29	9
2	Male	30-34	10
2	Male	35-39	25
2	Male	40-44	61
2	Male	45-49	76
2	Male	50-54	103
2	Male	55-59	82
2	Male	60-64	60
2	Male	65+	71
		Total	499

Plan	Gender	Age Group	Number of Policyholders
2	Female	0-24	2
2	Female	25-29	2
2	Female	30-34	14
2	Female	35-39	21
2	Female	40-44	44
2	Female	45-49	80
2	Female	50-54	96
2	Female	55-59	114
2	Female	60-64	111
2	Female	65+	207
		Total	691

# WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

## Total Policies in Force by Plan, Gender, Zone and Age Group as of May 2006 Month End

### Male

Plan	Zone	Gender	Age Group	Number of Policyholders
1A	1	Male	0-24	29
1A	1	Male	25-29	20
1A	1	Male	30-34	15
1A	1	Male	35-39	27
1A	1	Male	40-44	40
1A	1	Male	45-49	44
1A	1	Male	50-54	39
1A	1	Male	55-59	34
1A	1	Male	60-64	27
1A	1	Male	65+	1
Total				276

### Female

Plan	Zone	Gender	Age Group	Number of Policyholders
1A	1	Female	0-24	25
1A	1	Female	25-29	23
1A	1	Female	30-34	23
1A	1	Female	35-39	16
1A	1	Female	40-44	24
1A	1	Female	45-49	29
1A	1	Female	50-54	45
1A	1	Female	55-59	58
1A	1	Female	60-64	76
1A	1	Female	65+	1
Total				320

Plan	Zone	Gender	Age Group	Number of Policyholders
1A	2	Male	0-24	126
1A	2	Male	25-29	88
1A	2	Male	30-34	57
1A	2	Male	35-39	77
1A	2	Male	40-44	103
1A	2	Male	45-49	131
1A	2	Male	50-54	129
1A	2	Male	55-59	124
1A	2	Male	60-64	83
1A	2	Male	65+	3
Total				921

Plan	Zone	Gender	Age Group	Number of Policyholders
1A	2	Female	0-24	126
1A	2	Female	25-29	85
1A	2	Female	30-34	65
1A	2	Female	35-39	79
1A	2	Female	40-44	96
1A	2	Female	45-49	130
1A	2	Female	50-54	152
1A	2	Female	55-59	184
1A	2	Female	60-64	256
1A	2	Female	65+	2
Total				1,175

Plan	Zone	Gender	Age Group	Number of Policyholders
1A	3	Male	0-24	279
1A	3	Male	25-29	141
1A	3	Male	30-34	102
1A	3	Male	35-39	127
1A	3	Male	40-44	227
1A	3	Male	45-49	291
1A	3	Male	50-54	322
1A	3	Male	55-59	270
1A	3	Male	60-64	248
1A	3	Male	65+	2
Total				2,009

Plan	Zone	Gender	Age Group	Number of Policyholders
1A	3	Female	0-24	221
1A	3	Female	25-29	125
1A	3	Female	30-34	120
1A	3	Female	35-39	122
1A	3	Female	40-44	189
1A	3	Female	45-49	263
1A	3	Female	50-54	331
1A	3	Female	55-59	489
1A	3	Female	60-64	574
1A	3	Female	65+	7
Total				2,441



# WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

## Total Policies in Force by Plan, Gender, Zone and Age Group as of May 2006 Month End

### Male

Plan	Zone	Gender	Age Group	Number of Policyholders
1B	1	Male	0-24	22
1B	1	Male	25-29	11
1B	1	Male	30-34	13
1B	1	Male	35-39	17
1B	1	Male	40-44	29
1B	1	Male	45-49	28
1B	1	Male	50-54	50
1B	1	Male	55-59	63
1B	1	Male	60-64	67
1B	1	Male	65+	0
Total				300

### Female

Plan	Zone	Gender	Age Group	Number of Policyholders
1B	1	Female	0-24	16
1B	1	Female	25-29	11
1B	1	Female	30-34	13
1B	1	Female	35-39	7
1B	1	Female	40-44	15
1B	1	Female	45-49	34
1B	1	Female	50-54	42
1B	1	Female	55-59	83
1B	1	Female	60-64	121
1B	1	Female	65+	0
Total				342

Plan	Zone	Gender	Age Group	Number of Policyholders
1B	2	Male	0-24	113
1B	2	Male	25-29	20
1B	2	Male	30-34	32
1B	2	Male	35-39	61
1B	2	Male	40-44	87
1B	2	Male	45-49	154
1B	2	Male	50-54	226
1B	2	Male	55-59	266
1B	2	Male	60-64	397
1B	2	Male	65+	4
Total				1,360

Plan	Zone	Gender	Age Group	Number of Policyholders
1B	2	Female	0-24	99
1B	2	Female	25-29	22
1B	2	Female	30-34	31
1B	2	Female	35-39	66
1B	2	Female	40-44	99
1B	2	Female	45-49	159
1B	2	Female	50-54	243
1B	2	Female	55-59	421
1B	2	Female	60-64	621
1B	2	Female	65+	3
Total				1,764

Plan	Zone	Gender	Age Group	Number of Policyholders
1B	3	Male	0-24	187
1B	3	Male	25-29	51
1B	3	Male	30-34	41
1B	3	Male	35-39	110
1B	3	Male	40-44	214
1B	3	Male	45-49	336
1B	3	Male	50-54	494
1B	3	Male	55-59	643
1B	3	Male	60-64	933
1B	3	Male	65+	4
Total				3,013

Plan	Zone	Gender	Age Group	Number of Policyholders
1B	3	Female	0-24	122
1B	3	Female	25-29	33
1B	3	Female	30-34	46
1B	3	Female	35-39	107
1B	3	Female	40-44	199
1B	3	Female	45-49	327
1B	3	Female	50-54	491
1B	3	Female	55-59	808
1B	3	Female	60-64	1,434
1B	3	Female	65+	7
Total				3,574

# WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

## Total Policies in Force by Plan, Gender, Zone and Age Group as of May 2006 Month End

### Male

Plan	Zone	Gender	Age Group	Number of Policyholders
2	1	Male	0-24	0
2	1	Male	25-29	0
2	1	Male	30-34	1
2	1	Male	35-39	7
2	1	Male	40-44	10
2	1	Male	45-49	10
2	1	Male	50-54	14
2	1	Male	55-59	12
2	1	Male	60-64	6
2	1	Male	65+	5
Total				65

### Female

Plan	Zone	Gender	Age Group	Number of Policyholders
2	1	Female	0-24	1
2	1	Female	25-29	0
2	1	Female	30-34	4
2	1	Female	35-39	0
2	1	Female	40-44	5
2	1	Female	45-49	7
2	1	Female	50-54	15
2	1	Female	55-59	10
2	1	Female	60-64	8
2	1	Female	65+	17
Total				67

Plan	Zone	Gender	Age Group	Number of Policyholders
2	2	Male	0-24	1
2	2	Male	25-29	2
2	2	Male	30-34	6
2	2	Male	35-39	8
2	2	Male	40-44	19
2	2	Male	45-49	26
2	2	Male	50-54	32
2	2	Male	55-59	21
2	2	Male	60-64	19
2	2	Male	65+	18
Total				152

Plan	Zone	Gender	Age Group	Number of Policyholders
2	2	Female	0-24	1
2	2	Female	25-29	1
2	2	Female	30-34	6
2	2	Female	35-39	11
2	2	Female	40-44	14
2	2	Female	45-49	29
2	2	Female	50-54	26
2	2	Female	55-59	41
2	2	Female	60-64	39
2	2	Female	65+	65
Total				233

Plan	Zone	Gender	Age Group	Number of Policyholders
2	3	Male	0-24	1
2	3	Male	25-29	7
2	3	Male	30-34	3
2	3	Male	35-39	10
2	3	Male	40-44	32
2	3	Male	45-49	40
2	3	Male	50-54	57
2	3	Male	55-59	49
2	3	Male	60-64	35
2	3	Male	65+	48
Total				282

Plan	Zone	Gender	Age Group	Number of Policyholders
2	3	Female	0-24	0
2	3	Female	25-29	1
2	3	Female	30-34	4
2	3	Female	35-39	10
2	3	Female	40-44	25
2	3	Female	45-49	44
2	3	Female	50-54	55
2	3	Female	55-59	63
2	3	Female	60-64	64
2	3	Female	65+	125
Total				391

# WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

## Total Subsidy/Non-Subsidy as of May 2006 Month End

Plan		Number of Policyholders
1A	Non-subsidized	4,341
1A	Subsidized	2,801
1B	Non-subsidized	10,353
2	Non-subsidized	660
2	Subsidized	530
Total		18,685

## Total Subsidy by Level

Subsidy Level	Number of Policyholders
Level 0	15,354
Level 1	376
Level 2	428
Level 3	636
Level 4	1,469
Level 5	422
Total	18,685

	Number of Policyholders
Plan 1A, Zone 1, Non-Subsidized	308
Plan 1A, Zone 1, Subsidized	288
Plan 1A, Zone 2, Non-Subsidized	1,293
Plan 1A, Zone 2, Subsidized	803
Plan 1A, Zone 3, Non-Subsidized	2,740
Plan 1A, Zone 3, Subsidized	1,710
Plan 1B, Zone 1, Non-Subsidized	642
Plan 1B, Zone 2, Non-Subsidized	3,124
Plan 1B, Zone 3, Non-Subsidized	6,587
Plan 2, Zone 1, Non-Subsidized	61
Plan 2, Zone 1, Subsidized	71
Plan 2, Zone 2, Non-Subsidized	214
Plan 2, Zone 2, Subsidized	171
Plan 2, Zone 3, Non-Subsidized	385
Plan 2, Zone 3, Subsidized	288
Total	18,685

# Wisconsin Health Insurance Risk Sharing Plan

## Monthly Service Report

For: May, 2006

### Customer Service/Policyholder Services

Week Ending	Calls Offered	Calls Handled	# Abandoned	% Abandoned	Average Wait (ASA)*	Longest Wait	Average Talk	Service Level**
5/5/2006	3,201	3,153	48	1.50%	00:00:27	00:06:56	00:04:17	93.90%
5/12/2006	2,807	2,769	38	1.40%	00:00:22	00:05:43	00:04:23	95.20%
5/19/2006	2,651	2,614	37	1.40%	00:00:25	00:06:21	00:04:15	95.40%
5/26/2006	2,411	2,372	39	1.60%	00:00:25	00:05:42	00:04:06	94.50%

### Historical

06-2005	18,966	18,309	657	3.5 %	00:00:57	00:12:07	00:03:48	81.00%
07-2005	12,293	12,150	143	1.2 %	00:00:25	00:07:50	00:04:07	94.00%
08-2005	11,975	11,851	124	1.0 %	00:00:22	00:06:54	00:04:03	96.00%
09-2005	12,065	11,943	122	1.0 %	00:00:20	00:05:26	00:03:54	96.00%
10-2005	11,118	10,962	156	1.4 %	00:00:26	00:09:09	00:04:03	94.00%
11-2005	10,695	10,530	165	1.5 %	00:00:24	00:05:39	00:03:53	95.00%
12-2005	10,808	10,697	111	1.0 %	00:00:25	00:05:52	00:03:55	96.00%
01-2006	11,802	11,654	148	1.3 %	00:00:23	00:06:36	00:03:46	96.00%
02-2006	10,166	10,066	100	1.0 %	00:00:22	00:08:09	00:03:48	96.00%
03-2006	13,146	13,013	133	1.0 %	00:00:24	00:05:42	00:04:10	96.00%
04-2006	12,220	12,083	137	1.1 %	00:00:25	00:05:29	00:04:07	95.00%
05-2006	12,264	12,083	181	1.5 %	00:00:25	00:06:56	00:04:14	94.00%

### Medical Affairs Telephone

5/5/2006	148	146	2	1.40%	00:00:27	00:03:35	00:03:07	96.30%
5/12/2006	162	158	4	2.50%	00:00:31	00:04:23	00:02:52	91.20%
5/19/2006	168	164	5	3.00%	00:00:28	00:02:48	00:02:52	91.20%
5/26/2006	128	123	5	3.90%	00:00:30	00:02:44	00:02:44	89.10%

### PBM Telephone Results

5/5/2006	207	207	0	0.00%	00:00:01	00:00:24	00:04:06	100.00%
5/12/2006	193	193	0	0.00%	00:00:02	00:01:02	00:04:56	97.00%
5/19/2006	214	214	0	0.00%	00:00:02	00:01:39	00:04:17	98.00%
5/26/2006	188	188	0	0.00%	00:00:01	00:00:22	00:04:07	100.00%

All Time Formats are hh:mm:ss Historical Stats prior to April 1, 2005 have all been converted to the new format.

\* ASA = Average Speed of Answer

\*\* Service Level = Calls handled within 120 seconds divided by the number of calls offered.

\*\*\* Monthly totals are based on actual month end which is the last day of the month.

### Most Commonly Asked Questions to Customer Service/ Policyholder Services

- What is the status of my application?
- What is my premium?
- What is the status of my claim?

### Open Written Correspondence

Department	Beginning Inventory	Received	Completed	1 to 2 Days	3 to 5 Days	6+ Days	Ending Inventory
CUSTOMER SERVICE	25	161	165	8	1	12	21
MEDICAL AFFAIRS	0	0	0	0	0	0	0
POLICYHOLDER SERVICES*	13	62	73	1	1	0	2

\* Supplemental application documentation is no longer counted as

### First Call Resolution

Number of Calls Handled	First Call Resolved	Percent of Calls
9,977	9,380	94.02%

### Telephone and Written

Number of Days	Number of Inquires	Number Closed	Percentage
5	2647	2602	98.30%
2	2647	2517	95.09%

# WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

## CLAIMS THAT HAVE FINALIZED TO PAYMENT OR DENIAL AS OF MAY 2006 MONTH END (5/26/2006)

	May 2005 # of Claims	June 2005 # of Claims	July 2005 # of Claims	Aug 2005 # of Claims	Sep 2005 # of Claims	Oct 2005 # of Claims	Nov 2005 # of Claims	Dec 2005 # of Claims	Jan 2006 # of Claims	Feb 2006 # of Claims	Mar 2006 # of Claims	Apr 2006 # of Claims	May 2006 # of Claims
<b>Plan 1A</b>													
Pharmacy	27,571	28,761	27,037	29,298	28,184	27,435	29,461	30,034	28,032	24,686	30,540	24,944	27,890
Inpatient Hospital	216	379	228	282	210	182	235	173	278	178	220	188	228
Inpatient Hospital Crossovers	5	3	2	5	2	3	1	1	8	4	5	6	6
Outpatient Hospital	2,532	2,762	1,980	2,724	2,221	2,212	2,321	2,003	2,676	1,924	2,083	1,876	2,121
Outpatient Hospital Crossovers	43	23	16	16	8	16	15	32	22	8	27	16	22
Physician	16,271	15,154	11,676	14,485	12,807	11,605	13,465	11,515	13,551	10,140	12,163	10,132	11,868
Physician Crossovers	115	100	161	110	80	80	80	60	103	49	163	174	134
Nursing Home	26	44	13	35	22	22	15	7	5	13	9	5	14
Nursing Home Crossovers	0	0	0	0	0	0	0	0	0	0	1	1	2
Miscellaneous	3,032	2,826	1,778	2,715	2,450	1,944	2,193	1,879	2,689	1,990	2,306	1,802	2,122
Miscellaneous Crossovers	6	8	46	37	49	6	26	15	10	10	23	2	19
Total Plan 1A	49,817	50,060	42,937	49,707	46,033	43,505	47,812	45,719	47,374	39,002	47,540	39,146	44,426
<b>Plan 1B</b>													
Pharmacy	23,142	24,564	23,494	25,910	25,090	24,370	26,359	26,799	27,321	24,639	31,378	26,070	28,816
Inpatient Hospital	169	221	143	240	183	158	166	140	198	127	172	112	181
Inpatient Hospital Crossovers	3	2	2	2	2	2	3	0	2	0	1	0	1
Outpatient Hospital	1,903	2,174	1,519	2,165	1,750	1,750	1,831	1,674	2,207	1,665	1,768	1,651	1,971
Outpatient Hospital Crossovers	24	34	9	28	14	7	5	13	8	7	12	9	25
Physician	13,114	12,397	9,421	12,091	10,861	9,916	11,838	10,735	11,931	8,911	11,441	9,835	11,910
Physician Crossovers	55	87	67	65	43	25	56	43	33	17	10	12	75
Nursing Home	11	2	6	10	12	11	9	5	8	8	3	7	5
Nursing Home Crossovers	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	1,781	1,629	1,112	1,564	1,407	1,047	1,263	1,271	1,665	1,331	1,472	1,120	1,477
Miscellaneous Crossovers	15	15	6	8	8	15	8	2	4	0	2	0	10
Total Plan 1B	40,217	41,125	35,779	42,083	39,370	37,301	41,538	40,682	43,377	36,705	46,259	38,816	44,471
<b>Plan 2</b>													
Pharmacy	13,905	14,360	13,737	14,788	14,046	13,246	13,909	14,479	12,672	10,614	13,964	10,597	10,395
Inpatient Hospital	10	17	11	11	8	2	6	13	10	25	64	45	27
Inpatient Hospital Crossovers	103	94	62	112	81	68	79	57	75	66	109	88	100
Outpatient Hospital	186	141	149	174	154	78	73	84	115	117	279	63	63
Outpatient Hospital Crossovers	1,233	1,236	891	1,286	1,243	928	971	959	1,001	1,132	1,332	1,062	1,217
Physician	525	384	416	487	351	266	258	247	369	202	301	191	209
Physician Crossovers	6,487	5,978	5,530	6,979	5,193	5,074	5,676	4,307	5,282	4,283	4,859	4,066	4,900
Nursing Home	6	8	5	9	4	2	7	7	2	2	5	3	9
Nursing Home Crossovers	18	37	14	42	14	17	33	23	23	26	37	26	38
Miscellaneous	358	344	278	431	302	271	247	248	334	153	215	178	214
Miscellaneous Crossovers	1,315	1,417	1,033	1,738	1,675	1,532	1,631	1,260	1,434	975	1,285	1,059	1,228
Total Plan 2	24,146	24,016	22,126	26,057	23,071	21,484	22,890	21,684	21,317	17,595	22,450	17,378	18,400
<b>Total</b>													
Pharmacy	64,618	67,685	64,268	69,996	67,320	65,051	69,729	71,312	68,025	59,939	75,882	61,611	67,101
Inpatient Hospital	395	617	382	533	401	342	407	326	486	330	456	345	436
Inpatient Hospital Crossovers	111	99	66	119	85	73	83	58	85	70	115	94	107
Outpatient Hospital	4,621	5,077	3,648	5,063	4,125	4,040	4,225	3,761	4,998	3,706	4,130	3,590	4,155
Outpatient Hospital Crossovers	1,300	1,293	916	1,330	1,265	951	991	1,004	1,031	1,147	1,371	1,087	1,264
Physician	29,910	27,935	21,513	27,063	24,019	21,787	25,561	22,497	25,851	19,253	23,905	20,158	23,987
Physician Crossovers	6,657	6,165	5,758	7,154	5,316	5,179	5,812	4,410	5,418	4,349	5,032	4,252	5,109
Nursing Home	43	54	24	54	38	35	31	19	15	23	17	15	28
Nursing Home Crossovers	18	37	14	42	14	17	33	23	23	26	38	27	40
Miscellaneous	5,171	4,799	3,168	4,710	4,159	3,262	3,703	3,398	4,688	3,474	3,993	3,100	3,813
Miscellaneous Crossovers	1,336	1,440	1,085	1,783	1,732	1,553	1,665	1,277	1,448	985	1,310	1,061	1,257
Total	114,180	115,201	100,842	117,847	108,474	102,290	112,240	108,085	112,068	93,302	116,249	95,340	107,297

# WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

## AVERAGE CLAIMS PROCESSING DAYS AS OF MAY 2006 MONTH END (5/26/2006)

	May 2005 Ave # Days	June 2005 Ave # Days	July 2005 Ave # Days	Aug 2005 Ave # Days	Sep 2005 # of Claims	Oct 2005 # of Claims	Nov 2005 # of Claims	Dec 2005 # of Claims	Jan 2006 # of Claims	Feb 2006 # of Claims	Mar 2006 # of Claims	Apr 2006 # of Claims	May 2006 # of Claims
<b>Plan 1A</b>													
Inpatient Hospital	32.29	26.42	23.66	19.50	18.77	7.28	13.04	17.61	7.39	14.06	8.50	7.88	8.11
Inpatient Hospital Crossovers	23.25	21.66	24.00	11.50	0.00	25.00	7.00	6.00	32.40	9.00	8.00	8.16	9.00
Outpatient Hospital	10.73	8.44	7.28	6.41	3.31	2.53	2.40	2.91	3.76	3.56	3.08	2.45	2.92
Outpatient Hospital Crossovers	23.45	24.68	16.35	12.57	11.28	6.18	6.13	7.21	7.88	7.50	6.74	6.66	4.35
Professional	16.04	10.11	9.65	7.19	4.54	3.35	3.12	3.77	4.24	4.50	3.89	3.55	3.59
Professional Crossovers	18.75	14.14	12.20	13.76	8.15	7.22	5.17	7.22	7.31	6.09	4.53	5.91	4.99
Nursing Home	27.53	14.52	27.28	19.00	15.80	9.00	15.72	10.00	2.00	11.37	9.33	9.66	6.53
Nursing Home Crossovers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00	10.00	6.50
Miscellaneous	21.24	17.48	17.06	12.51	8.12	5.69	5.17	6.17	7.26	7.82	6.61	6.23	5.97
Miscellaneous Crossovers	24.60	29.00	22.33	29.16	8.07	8.80	9.23	10.40	8.70	10.80	6.10	5.50	4.80
Average for the Month for Plan 1A	16.19	11.02	10.33	7.94	4.92	3.53	3.31	3.98	4.60	4.73	4.17	3.76	3.82
<b>Plan 1B</b>													
Inpatient Hospital	29.74	27.46	25.59	19.78	21.26	9.97	9.08	18.44	13.68	8.07	6.67	9.00	8.65
Inpatient Hospital Crossovers	19.66	16.00	18.00	10.00	14.00	11.00	5.50	0.00	4.00	0.00	0.00	0.00	11.00
Outpatient Hospital	10.35	8.46	8.28	6.32	3.16	2.45	2.25	2.76	3.59	3.53	2.80	2.32	2.70
Outpatient Hospital Crossovers	21.20	24.16	19.14	15.25	10.14	6.66	4.80	9.70	5.50	8.33	6.88	4.00	5.23
Professional	15.15	9.72	8.99	6.89	4.32	3.09	2.99	3.58	4.02	4.22	3.45	3.23	3.38
Professional Crossovers	22.86	14.83	11.94	15.42	9.30	6.39	6.93	5.50	6.75	6.50	6.10	5.27	3.56
Nursing Home	37.66	15.00	11.50	10.66	12.20	7.00	7.50	4.00	10.62	9.00	12.66	14.20	7.00
Nursing Home Crossovers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	20.84	17.49	18.25	12.51	7.84	5.28	5.01	6.05	7.29	7.63	6.15	6.23	5.91
Miscellaneous Crossovers	23.81	14.35	18.00	12.14	9.80	5.16	3.62	1.00	7.25	0.00	9.00	0.00	7.50
Average for the Month for Plan 1B	15.29	10.42	9.78	7.48	4.59	3.21	3.06	3.74	4.29	4.41	3.62	3.36	3.54
<b>Plan 2</b>													
Inpatient Hospital	68.37	21.77	18.75	15.00	13.33	0.00	0.00	10.00	10.25	7.54	7.40	5.30	7.25
Inpatient Hospital Crossovers	19.32	19.72	22.69	15.52	10.25	8.04	6.50	14.50	9.28	14.10	8.03	7.64	8.39
Outpatient Hospital	20.59	16.63	21.66	11.52	7.58	7.00	8.60	7.03	6.30	8.42	4.39	7.27	7.40
Outpatient Hospital Crossovers	16.97	17.06	17.53	13.24	9.21	5.44	5.54	8.27	7.52	5.51	4.43	3.84	4.66
Professional	23.62	21.91	22.17	12.91	8.24	5.72	5.50	6.87	7.00	7.33	5.06	7.10	6.80
Professional Crossovers	15.34	13.11	13.54	8.47	6.05	3.87	3.47	4.41	5.42	4.16	3.74	3.47	3.47
Nursing Home	18.80	18.50	0.00	12.60	16.66	14.00	5.25	8.25	7.50	7.00	7.80	10.00	8.00
Nursing Home Crossovers	14.33	19.00	24.66	18.89	11.60	7.50	6.12	9.14	9.56	12.00	8.75	7.00	8.63
Miscellaneous	21.65	18.97	21.14	12.62	9.75	6.54	6.19	8.37	7.49	8.62	8.73	8.47	9.73
Miscellaneous Crossovers	19.21	18.73	18.37	11.50	7.70	6.02	4.90	6.52	7.97	7.63	5.61	4.89	5.67
Average for the Month for Plan 2	16.77	14.99	15.19	9.90	7.01	4.61	4.11	5.58	6.27	5.16	4.33	3.95	4.26
<b>Total</b>													
Inpatient Hospital	32.01	26.68	24.22	19.50	19.66	8.81	11.62	17.53	9.92	10.59	7.83	7.78	8.23
Inpatient Hospital Crossovers	19.48	19.70	22.55	15.31	10.34	8.60	6.48	14.36	10.81	14.02	8.03	7.69	8.46
Outpatient Hospital	10.86	8.63	8.08	6.48	3.28	2.54	2.38	2.91	3.71	3.64	3.01	2.43	2.84
Outpatient Hospital Crossovers	17.25	17.38	17.52	13.27	9.23	5.46	5.55	8.25	7.52	5.54	4.49	3.88	4.67
Professional	15.78	10.05	9.52	7.14	4.48	3.25	3.08	3.70	4.16	4.39	3.69	3.41	3.50
Professional Crossovers	15.47	13.15	13.49	8.60	6.10	3.92	3.51	4.44	5.45	4.19	3.77	3.58	3.51
Nursing Home	28.24	14.90	23.77	16.07	14.94	8.81	12.29	7.22	9.27	10.15	9.50	12.00	6.85
Nursing Home Crossovers	14.33	19.00	24.66	18.89	11.60	7.50	6.12	9.14	9.56	12.00	8.86	7.12	8.50
Miscellaneous	21.12	17.57	17.71	12.52	8.10	5.59	5.16	6.19	7.28	7.76	6.48	6.28	6.08
Miscellaneous Crossovers	19.28	18.75	18.41	11.77	7.72	6.02	4.95	6.57	7.97	7.67	5.62	4.89	5.67
Average for the Month	16.00	11.64	11.30	8.28	5.27	3.67	3.40	4.21	4.81	4.71	4.00	3.64	3.80

**WISCONSIN HEALTH INSURANCE RISK SHARING PLAN  
HIRSP CLAIMS INVENTORY AS OF MAY 2006 MONTH END (5/26/2006)**

Pended Claims Data	May 2005 # of Claims	June 2005 # of Claims	July 2005 # of Claims	Aug 2005 # of Claims	Sep 2005 # of Claims	Oct 2005 # of Claims	Nov 2005 # of Claims	Dec 2005 # of Claims	Jan 2006 # of Claims	Feb 2006 # of Claims	Mar 2006 # of Claims	Apr 2006 # of Claims	May 2006 # of Claims
<b>Prior to Entry</b>													
Total	1,443	1,087	747	873	271	339	289	200	281	298	544	226	228
<b>Pre-System Suspend</b>													
Plan 1A	1,734	1,292	854	1,003	470	624	920	568	690	770	699	573	573
Plan 1B	1,284	926	721	859	391	475	754	593	678	625	649	604	475
Plan 2	1,035	1,420	1,066	826	305	287	631	209	409	320	288	221	182
Total	4,053	3,638	2,641	2,688	1,166	1,386	2,305	1,370	1,777	1,715	1,636	1,398	1,230
Total Over 30 Days Old	736	322	64	6	0	1	0	9	35	52	44	8	0
<b>System Pended</b>													
<b>Plan 1A</b>													
Inpatient Hospital	256	140	142	54	63	53	60	79	49	50	66	61	52
Inpatient Hospital Crossovers	2	0	0	0	1	1	0	3	5	2	0	0	1
Outpatient Hospital	660	519	564	144	151	95	94	95	52	130	40	118	124
Outpatient Hospital Crossovers	10	6	10	1	3	0	0	0	53	2	1	0	2
Professional	3,606	2,908	3,091	1,302	1,262	804	631	815	638	876	525	700	616
Professional Crossovers	34	35	40	7	10	5	5	1	4	2	5	15	13
Nursing Home	25	25	27	11	6	2	4	0	4	1	2	0	1
Nursing Home Crossovers	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	873	684	790	276	234	150	199	269	166	304	180	239	192
Miscellaneous Crossovers	2	11	3	0	0	3	1	2	1	4	0	0	4
Total Plan 1A	5,468	4,328	4,667	1,795	1,730	1,113	994	1,264	972	1,371	819	1,133	1,005
Total Over 30 Days Old	1,778	1,163	856	463	457	269	154	100	113	131	115	78	83
<b>Plan 1B</b>													
Inpatient Hospital	144	95	106	56	59	40	43	55	35	36	29	55	50
Inpatient Hospital Crossovers	2	1	0	0	0	0	0	0	5	1	0	0	0
Outpatient Hospital	517	397	429	171	152	77	90	85	62	103	49	130	87
Outpatient Hospital Crossovers	7	5	12	0	2	0	0	0	42	1	0	2	6
Professional	2,773	2,163	2,426	954	992	685	592	692	599	748	490	798	607
Professional Crossovers	26	16	26	7	13	6	0	5	3	1	1	4	6
Nursing Home	2	6	8	6	5	2	0	0	2	1	1	0	0
Nursing Home Crossovers	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	566	390	461	146	107	106	141	170	161	165	97	172	147
Miscellaneous Crossovers	2	2	1	1	4	0	0	0	0	1	0	0	1
Total Plan 1B	4,039	3,075	3,469	1,341	1,334	916	866	1,007	909	1,057	667	1,161	904
Total Over 30 Days Old	1,296	936	620	386	395	234	153	95	92	113	78	117	126
<b>Plan 2</b>													
Inpatient Hospital	1	3	5	0	2	0	0	0	5	13	3	7	3
Inpatient Hospital Crossovers	28	25	33	5	5	1	5	9	10	14	5	19	8
Outpatient Hospital	46	35	42	2	8	9	1	0	14	66	4	3	5
Outpatient Hospital Crossovers	252	292	275	24	46	27	56	44	122	77	39	135	59
Professional	87	128	141	22	16	15	5	15	8	17	62	25	48
Professional Crossovers	1,303	1,092	1,024	206	315	285	157	430	290	253	94	293	239
Nursing Home	3	2	1	0	0	0	0	0	0	4	0	0	0
Nursing Home Crossovers	19	8	21	0	4	7	3	3	5	5	5	5	4
Miscellaneous	101	62	68	18	13	12	25	24	12	8	9	25	42
Miscellaneous Crossovers	429	321	407	101	119	104	137	169	85	140	48	181	115
Total Plan 2	2,269	1,968	2,017	378	528	460	389	694	551	597	269	693	523
Total Over 30 Days Old	526	329	152	40	43	98	6	12	403	18	9	20	13
<b>Total</b>													
Inpatient Hospital	401	238	253	110	124	93	103	134	89	99	98	123	105
Inpatient Hospital Crossovers	32	26	33	5	6	2	5	12	20	17	5	19	9
Outpatient Hospital	1,223	951	1,035	317	311	181	185	180	128	299	93	251	216
Outpatient Hospital Crossovers	269	303	297	25	51	27	56	44	217	80	40	137	67
Professional	6,466	5,199	5,658	2,278	2,270	1,504	1,228	1,522	1,245	1,641	1,077	1,523	1,271
Professional Crossovers	1,363	1,143	1,090	220	338	296	162	436	297	256	100	312	258
Nursing Home	30	33	36	17	11	4	4	0	6	6	3	0	1
Nursing Home Crossovers	19	8	21	0	4	7	3	3	5	5	5	5	4
Miscellaneous	1,540	1,136	1,319	440	354	268	365	463	339	477	286	436	381
Miscellaneous Crossovers	433	334	411	102	123	107	138	171	86	145	48	181	120
Total	11,776	9,371	10,153	3,514	3,592	2,489	2,249	2,965	2,432	3,025	1,755	2,987	2,432
Total Over 30 Days Old	4,336	2,750	1,692	895	895	602	313	216	252	314	246	223	222
<b>Grand Total</b>	<b>17,272</b>	<b>14,096</b>	<b>13,541</b>	<b>7,075</b>	<b>5,029</b>	<b>4,214</b>	<b>4,843</b>	<b>4,535</b>	<b>4,490</b>	<b>5,038</b>	<b>3,935</b>	<b>4,611</b>	<b>3,890</b>

# WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

## MEDICAL CLAIMS DENIED REPORT\*

AS OF MAY 2006 MONTH END (5/26/2006)

Processed Month	Plan 1A		Plan 1B		Plan 2		All Plans			Denial Rate
	Paid	Denied	Paid	Denied	Paid	Denied	Paid	Denied	Total	
May 2005	18,903	4,196	14,308	3,387	7,814	2,475	41,025	10,058	51,083	19.7%
June 2005	18,296	3,908	14,232	3,010	7,388	2,385	39,916	9,303	49,219	18.9%
July 2005	13,476	3,119	10,537	2,198	6,350	2,121	30,363	7,438	37,801	19.7%
August 2005	17,126	4,083	13,743	3,027	8,691	2,787	39,560	9,897	49,457	20.0%
September 2005	15,492	3,082	12,347	2,516	6,780	2,389	34,619	7,987	42,606	18.7%
October 2005	13,794	2,865	11,291	2,233	6,187	2,140	31,272	7,238	38,510	18.8%
November 2005	15,724	3,410	13,322	2,554	6,785	2,282	35,831	8,246	44,077	18.7%
December 2005	13,668	2,631	12,146	2,377	5,176	2,067	30,990	7,075	38,065	18.6%
January 2006	16,922	3,238	14,239	2,488	6,228	2,457	37,389	8,183	45,572	18.0%
February 2006	12,327	2,648	10,368	2,096	5,079	1,935	27,774	6,679	34,453	19.4%
March 2006	14,675	3,095	13,109	2,388	5,881	2,682	33,665	8,165	41,830	19.5%
April 2006	12,330	2,491	11,143	2,050	4,824	2,045	28,297	6,586	34,883	18.9%
May 2006	14,384	2,834	13,545	2,713	5,841	2,278	33,770	7,825	41,595	18.8%

\* Claims denied by the PBM are not included. See page 30 for claims denied by the PBM.

A claim may have some paid lines and some denied lines. Therefore, a claim that has both paid and rejected lines has been counted as a paid claim and as a denied claim. This results in more total claims being reported in this report than in the report titled Claims That Have Finalized to Payment or Denial Report.

## MONTH END DENIAL REASON DETAIL

Denial Reason Volume		Top 10 Reasons for Denial
18/DU	2404	DUPLICATE CLAIM/SERVICE.
51	637	THIS IS A PREEXISTING CONDITION. MEDICAL RECORDS OBTAINED FROM YOUR PROVIDER HAVE IDENTIFIED A PRE-EXISTING CONDITION.
HW	631	SERVICES PERFORMED BY A PROVIDER WHO IS NOT MEDICAID CERTIFIED ARE NOT COVERED
23	626	CLAIM DENIED/REDUCED BECAUSE CHARGES HAVE BEEN PAID BY ANOTHER PAYER AS PART OF COORDINATION OF BENEFITS.
49	609	NONCOVERED SERVICES BECAUSE THIS A ROUTINE EXAM OR SCREENING PROCEDURE DONE IN CONJUNCTION OF A ROUTINE EXAM.
27/28	514	EXPENSE(S) INCURRED OUTSIDE COVERAGE PERIOD ARE NOT COVERED.
XZ	488	WE WILL BE ABLE TO COMPLETE PROCESSING OF THIS CLAIM WHEN WE RECEIVE THE MEDICAL RECORDS WE REQUESTED.
IS	225	THIS PROCEDURE IS INCIDENTAL TO AND CONSIDERED PART OF THE PRIMARY PROCEDURE.
MI	222	THESE SERVICES ARE COVERED AT A PERCENTAGE UP TO A DOLLAR MAXIMUM LISTED IN YOUR POLICY.
EM	205	WE NEED THE MEDICARE EXPLANATION OF BENEFITS TO PROCESS THIS CHARGE.



# WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

## PHARMACY CLAIMS DENIED REPORT

As of May 2006 Month End (05/31/2006)\*

Processed Month	Denied
May 2005	21,252
June 2005	16,979
July 2005	18,594
August 2005	16,907
September 2005	15,659
October 2005	15,723
November 2005	15,980
December 2005	16,712
January 2006	16,925
February 2006	14,413
March 2006	15,980
April 2006	15,351
May 2006	16,498

### END OF MONTH MAY 2006 DENIAL REASON DETAIL

Top 10 Reasons for Denial	Volume
DUR Rejected Error-Interaction Drugs	5,952
NDC Not Covered	2,571
Plan Limitations Exceeded	2,179
Refill Too Soon	1,369
Submit Bill to Other Processor or Primary Payer	1,136
Filled After Coverage Terminated	805
Missing/Invalid Dispense as Written Code	632
Missing/Invalid Other Coverage Code	477
Duplicate Paid/Captured Claim	346
Prior Authorization Required	255

\* Each prescription processed and denied is counted as one claim

Note the different end of month date from previous reports in this packet.  
This is due to these figures being taken from a production PBM report rather than from the current HIRSP plan administrator's reporting files.

## WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

Claims Accuracy Performance \*

May 2006

### Medical

Month	Total Number of Claims	Total of Claims Payments	Total Claim Payments Reviewed	Total Correct Payment	Accuracy Rate
June-2005	44,024	\$10,505,466.00	\$66,752.92	\$64,063.42	99.06
July-2005	38,336	\$7,386,440.00	\$94,437.38	\$94,034.95	99.88
August-2005	45,262	\$9,697,518.00	\$78,001.06	\$77,852.92	99.92
September-2005	39,905	\$7,532,770.00	\$72,997.80	\$70,504.52	98.85
October-2005	38,172	\$7,999,534.00	\$69,663.84	\$73,140.50	99.03
November-2005	37,290	\$7,067,849.37	\$41,414.03	\$41,679.24	99.79
December-2005	37,741	\$7,736,381.08	\$41,647.93	\$44,948.25	98.10
January-2006	36,247	\$7,626,348.00	\$642,842.57	\$645,818.53	99.93
February-2006	29,812	\$5,296,986.00	\$629,808.63	\$646,068.11	99.85
March-2006	38,217	\$7,347,340.42	\$720,162.45	\$725,505.45	99.64
April-2006	33,465	\$6,743,749.18	\$777,996.39	\$791,310.61	97.49
May-2006	36,030	\$7,277,291.00	\$488,868.70	\$489,104.56	97.73

\* This report is prepared on a processed date basis using all dates in a calendar month versus other reports that are prepared on a schedule that uses the standard end of month processing dates. Therefore, claims data in this report will not agree with claims data on other reports.

# Wisconsin Health Insurance Risk Sharing Plan

## Appeals and Grievance

May, 2006

### Claim Appeals

Total Claim Appeals Received	51
Drug & Drug Formulary	5
Enrollment/Eligibility Requirements	16
Experimental Treatment	1
Not Covered Benefit	6
Not Medically Necessary	9
Plan Administration	14
Total Claims Reinstatements Closed	54
Claim Appeals Average Number of Days	4.918

### Grievances

Grievance Committee	
Enrollment/Eligibility Requirements	15
Not Covered Benefit	4
Not Medically Necessary	2
Plan Administration	15